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Pepperdine University
Graduate School of Education and Psychology

STRATEGIC AND CORPORATE SOCIAL ENTREPRENEURSHIP:
A COMPARATIVE CASE STUDY OF BEST PRACTICES IN GLOBAL
CORPORATE SOCIAL RESPONSIBILITY

A dissertation submitted in partial satisfaction
of the requirements for the degree of
Doctor of Philosophy in Global Leadership and Change

by

Marc Fawaz

August, 2018

June Schmieder-Ramirez, Ph.D.—Dissertation Chairperson

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under the guidance of a Faculty Committee and approved by its members, has been submitted to and accepted by the Graduate Faculty in partial fulfillment of the requirements for the degree of

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ABSTRACT

Strategic and Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of Corporate Social Responsibility (CSR), which is a movement designed to encourage companies to engage in sustainable development, working toward ensuring social, environmental, and financial benefits for society and the environment. SCSE is grounded in a conceptual framework based on the three pillars of corporate responsibility: (a) social, (b) environmental, and (c) financial. Social Entrepreneurship (SE) literature from the last two decades reveals that a comprehensive theoretical framework for SE does not exist, and that most existing SE concepts fail to consider the important role of change agents.

The purpose of this study was to determine best practices in corporate policies for creating, implementing, and measuring CSR. More specifically, this study compared corporate responsibilities and policies based on a review of (a) qualitative data pertaining to CSR located on selected corporations' websites and (b) literature on Corporate Social Responsibility, Strategic and Corporate Social Entrepreneurship, Corporate Entrepreneurship, Social Entrepreneurship, and both historical and contemporary leadership. The study also pointed to leadership theories and attributes that may be best suited to implementing CSR best practices.

Analysis of this study's findings provided a detailed comparison of corporate responsibilities and policies for creating, implementing, and measuring CSR for the seven companies included in the study's purposive sample: Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google. For these companies, most contemporary, global CSR leaders were (a) global, (b) ethical, and (c) transformational. These leaders acted as transformational change agents and demonstrated four overarching best CSR practices for publicly-traded, global

corporations: (a) creating a clear mission, (b) having a global outlook, (c) setting measurable goals, and (d) leading ethically. Most importantly, this study shows that of the seven global corporations included in the study, the three companies demonstrating the most impactful and comprehensive best CSR practices—Apple, BMW, and Disney—employed female CSR leaders. Gender appears to have played a role in successfully leading CSR initiatives, and so it seems highly advantageous for global companies to be selective with CSR leaders.

Chapter I: Introduction

Overview

Chapter I introduces the study, along with background information on Corporate Social Responsibility (CSR), Strategic and Corporate Social Entrepreneurship (SCSR), and related topics. The chapter then details the study's problem statement and purpose statement, as well as the importance of the study, limitations, delimitations, and assumptions. The theoretical framework for the study is described in detail, and a specific research question is provided to guide the research. Finally, a broad overview of the study's organization is offered as a guide for the reader.

Background of the Study

Strategic and Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of Corporate Social Responsibility (CSR), which is a movement designed to encourage companies to engage in sustainable development, working toward ensuring social, environmental, and financial benefits for society and the environment. SCSE motivates employees and afford them opportunities to be creative and innovative within their companies, a practice known as intrapreneurship, and to use their skills to solve practical problems. SCSE leaders are motivated by a passion to undertake social causes. Their intrinsic motivation comes first—ahead of economic prosperities of the companies they represent.

The concept of Strategic and Corporate Social Entrepreneurship (SCSE) begins with Schumpeter (1942) and his “vision that nations’ innovation and technological change emanate from individual entrepreneurs with their *unternehmergeist*, or fiery sprit generating ‘creative destruction’ of old ways with new ones” (p. 15). Stevenson (1983) refined this concept by

offering a definition of Social Entrepreneurship, explaining that SE is “the pursuit of opportunity through innovative leverage of resources that for the most part is not controlled internally” (p. 9). Schumpeter (1942) predicted that the drive for “entrepreneurship would shift from individuals to corporations with their greater resources [for research and development],” but modern bureaucracy proved to stifle innovation.

Today, however, Social Entrepreneurship, with its focus on global leadership, has become an emerging area of study within current entrepreneurship literature. Global leaders, as social entrepreneurs and change agents for corporate social responsibility, have the ability to directly impact economies in developed countries; therefore, it is vital that global leaders serve as social entrepreneurs and intrapreneurs. Moreover, these global leaders may transform disciples into corporate change agents focused on new areas of global Social Entrepreneurship.

In parallel to the resurgence of focus on Social Entrepreneurship (SE), the idea of Corporate Entrepreneurship (CE) has emerged. Corporate Entrepreneurship focuses on entrepreneurship within companies—with the goal of innovation and of encouraging organizations, markets, or industries to successfully compete based on innovative concepts (Covin & Miles, 1999). Dees (1998) defines CE as “innovative activity with a social purpose in either the private or nonprofit sector, or across both” (p. 84). Researchers who have refined the concept of CE include Bornstein (2004), Nicholls (2006), Martin and Osberg Spring (2007), Light (2007), Elkington and Hartigan (2018), Ashoka (2009), and others.

There is a need for Corporate Entrepreneurship (CE), wherein for-profit corporations reevaluate their Social Entrepreneurship (SE) practices (Docebo, 2014). The fast-paced technology development has enabled knowledge transformation to reach distant destinations and in record time. To sustain these and other development and to ensure that they are positively

affecting the societies they touch, further research is needed on infrastructure support, best practices, and areas for improvement in Corporate and Social Entrepreneurship endeavors.

Most corporations worldwide tend to have countless obligations under the umbrella of three key corporate responsibilities: social, environmental, and financial. Social responsibility encompasses entrepreneurial thinking with a focus on societal benefit versus financial benefit, which has proven challenging, as the word “entrepreneurial” is synonymous with profit creation. Environmental responsibility focuses on sustainability of the earth’s resources. Financial responsibility focuses on profitable return on investment.

In an attempt to address the challenge that corporations face in balancing social, environmental, and financial obligations, Strategic and Corporate Entrepreneurship (SCSE) has emerged as a promising practice. SCSE is a practice intended to support corporate endowments in developing effective, executable and impactful forms of Corporate Social Responsibility (CSR). CSR is an undertaking designed to inspire companies to engage in sustainable development, working toward ensuring, and in order of priority, social, environmental, and financial benefits for society and the planet.

Bornstein (2004) offers an eloquent vision of all that a corporate social entrepreneur should strive to do and be:

Social Entrepreneurship is a process by which citizens build or transfer institutions to advance solutions to social problems, such as poverty, illness, environmental destructions, human rights abuses and corruption, in order to make life better for many.

. . . Social entrepreneurs have always existed, but in the past, they were called visionaries, humanitarians, philanthropists, reformers, saints, or simply great leaders. Attention was

paid to their courage, compassion, and vision but rarely to the practical aspects of their accomplishments. (p. 10)

Social Entrepreneurs are leaders who inspire employees and afford them “opportunities to exercise their creativity, innovation, and other skill sets to solve real-world problems” (Prabhu, 2016, p. 134). These leaders are described by Prabhu as “individuals who create and manage innovative entrepreneurial organizations or ventures, whose primary mission is the social change and development of their client group” (p. 93). The focus of these leaders and their client groups may be “either economic or non-economic, but the mission is . . . social change and development” (p. 147).

Social Entrepreneurship is a vital source of social stability in the world, especially in developing countries. Through their global leaders, corporations worldwide share a common responsibility, which is to ensure that the companies they lead are contributing to society in ways that positively impact social economics. Some global leaders have succeeded in focusing on Corporate Social Responsibility (CSR), while numerous others have failed. Without question, there is a need to focus on Strategic and Corporate Social Responsibility (SCSR) to facilitate the discovery of best practices and leadership attributes for social entrepreneurs who want to lead global corporations in making positive contributions to society.

Problem Statement

This study addresses the problem that global corporations currently face in addressing social and environmental challenges worldwide—without a clear understanding of best practices in Corporate Social Responsibility (CSR) and the CSR leadership necessary to address these challenges. As Desjardins (2003) contends,

Leaders play an important role in creating, sustaining, and transforming an ethical corporate culture, and key executives have the capability of transforming a business culture for better or for worse. If corporate culture has [an] impact on ethical decision-making, then leaders have the responsibility for shaping [the corporate] environment so that ethical decision making might flourish. (p. 81)

Corporate leaders currently do attempt to address the issue of climate change, attempting to right the wrongs of the past. Though climate change is caused by a variety of factors, both natural and human, corporations have played a large role in creating climate change since preindustrial times (Denchak, 2017). In her article titled *Global Climate Change: What you Need to Know* which was published by the Natural Resource Defense Council (NRDC), Denchak (2017) emphasizes the corporate role in the creation of greenhouse gas (GHG):

According to the Intergovernmental Panel on Climate Change (IPCC), concentrations of carbon dioxide, methane, and nitrous oxides ‘have increased to levels unprecedented in at least the last 800,000 years.’ Indeed, the atmosphere’s share of carbon dioxide—the planet’s chief climate change contributor—has risen by 40 percent since preindustrial times. (p. 2)

Mann (2014) also emphasizes the need for global corporations to address climate change in her article, *Earth Will Cross the Climate Danger Threshold by 2036*. The majority of scientists around the globe agree that “two degrees of warming above the temperature during preindustrial time would harm all sectors of civilization—food, water, health, land, national security, energy and economic prosperity” (para. 2), a threshold that will be broken in 2036, assuming that human beings continue to emit CO₂ at the current rate. Climate change is one of many social problems that global corporations must find a way to address more effectively.

Corporations worldwide clearly need to do all they can to lead effective Corporate Social Responsibility (CSR) initiatives, yet they may lack valuable information on best practices in Corporate Social Responsibility, Corporate Entrepreneurship (CE), and Social Entrepreneurship (SE) necessary to facilitate positive social and environmental change. Moreover, they many lack information on how best to lead CSR initiatives. Researchers who most recently have made progress in refining the concept of corporate entrepreneurship include Ashoka (2009) and Elkington and Hartigan (2018). Still, within entrepreneurship literature, corporate entrepreneurship and social entrepreneurship still are emerging areas of study. A review of social entrepreneurship literature from the last two decades reveals that SE theory is fragmented, and that existing SE concepts fail to take into account the important role of change agents. Noted SE scholars supporting this assertion through more than two decades of research include Dees (1998), Covin and Miles (1999), Bornstein (2004), Nicholls (2006), Light (2007), Martin and Osbert (2007), Ashoka (2009), and Elkington and Hartigan, (2018). Social entrepreneurs could serve as change agents who provide much-needed leadership for global corporations in addressing social and environmental challenges; yet, they may lack valuable information on CSR best practices and the CSR leadership skills necessary to succeed.

Purpose Statement

Governments, global leaders, corporate executives, and people worldwide generally agree that Corporate Social Responsibility (CSR) is crucial to positively shaping societies, and that being strategic with CSR is essential. Strategic & Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of CSR.

Based on a review of qualitative data on CSR within publicly-traded, global, corporate organizations, and based on a comparison of these global corporations' responsibilities and corporate policies, the purpose of this study is to determine best practices in corporate policies for creating, implementing, and measuring CSR. More specifically, this study will compare corporate responsibilities and policies based on a review of (a) qualitative data pertaining to CSR located on these selected publicly-traded, global corporations' websites and (b) literature on Corporate Social Responsibility, Strategic and Corporate Social Entrepreneurship, Corporate Entrepreneurship, Social Entrepreneurship, both historical and contemporary leadership theory, and other concepts related to the study. With this qualitative data in mind, the study will also point to leadership attributes that may be best suited to implementing change in CSR practices and in seeing that change through fruition.

Importance of the Study

Currently, limited Corporate Social Responsibility (CSR) policies and practices are an ongoing issue for corporations operating in both local and global societies, which now are more demanding than any societies in the history of human kind. The luxuries that developed countries enjoy on a daily basis come at a price. Industries such as manufacturing, biotechnology, textile, agriculture, pharmaceutical, telecommunications, transportation, and others are so vital that they literally enable our daily lives, but these industries engage in Corporate Social Responsibility to varying degrees. This study will examine current strategic corporate responsibilities and policies in specific industries, highlighting best practices in corporate policies and leadership attributes for addressing this important, global problem.

Definition of Terms

The following terms and their operational definitions are important to understanding concepts discussed in this study.

Corporate entrepreneurship (CE). Corporate Entrepreneurship focuses on entrepreneurship within companies with innovation and with the goal of spurring organizations, markets, or industries to successfully compete based on innovative concepts.

Corporate social responsibility (CSR). Corporate Social Responsibility (CSR) is an undertaking intended to inspire companies to engage in sustainable development, working toward ensuring social, environmental, and financial benefits for the planet and society.

Social entrepreneurship (SE). Social Entrepreneurship employs leaders (social entrepreneurs) who inspire employees and afford them opportunities to use their creative, innovative talents to address real-world problems.

Strategic and corporate social entrepreneurship (SCSE). Strategic and Corporate Social Entrepreneurship is a practice intended to support corporate endowments in developing effective, executable and impactful forms of Corporate Social Responsibility (CSR).

Carbon footprint (CF). “The amount of carbon dioxide and other carbon compounds emitted due to the consumption of fossil fuels by a particular person, group, etc.” (Hyde Park Herald, 2018, p. 1).

LEED certification. “Leadership in Energy and Environmental Design (LEED) is a rating system devised by the United States Green Building Council (USGBC) to evaluate the environmental performance of a building and encourage market transformation towards sustainable design. LEED Levels: Certified—45 points; Silver—60 points; Gold—75 points; Platinum—90 points” (USGBC, 2018, p. 3).

Theoretical Framework

This study will view Corporate Social Responsibility through a transformative theory paradigm, as described by Anfara and Mertz (2015) in *Theoretical Fireworks in Qualitative Research* paradigm. Transformative theory provides the theoretical framework that anchors this study's research questions and, therefore, the qualitative, historical case study research design as a whole. Based the researcher's transformative theoretical lens, this study is built around the following concepts: Strategic and Corporate Social Entrepreneurship (SCSE), Corporate Social Entrepreneurship (CSR), Social Entrepreneurship (SE), and Corporate Entrepreneurship (CE). Strategic and Corporate Social Entrepreneurship is, by its very nature, a transformative process, as it is the process through which CSR creates social entrepreneurs (see Figure 1).

As the theoretical framework for the study, transformative theory offers an objective lens through which to view Corporate Social Responsibility, thereby enabling the researcher to build a conceptual framework for the study (see Figure 1) that advances thinking on RSC and the process of SCSE. The transformational theoretical framework also helped to limit the scope of the study by allowing the researcher to zoom in on specific variables and define a specific viewpoint for analyzing and interpreting qualitative data, and it helped to simplify the research process by creating a lens from which to view concepts and variables associated with the study. New knowledge about Corporate Social Responsibility has been built as a result of viewing CSR through a transformative theoretical perspective.

With transformational theoretical framework in mind, this study seeks to compare global corporations' responsibilities and corporate policies, with the purpose of determining, through Strategic and Corporate Social Entrepreneurship, the best practices in corporate policies for

creating, implementing, and measuring Corporate Social Responsibility, as well as leadership attributes that may be best suited to implementing change in CSR practices.

Research Question

The following overarching research question, with four research sub-questions (RSQ), will guide the research:

Research Question (RQ): What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

RSQ-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?

Limitations

Qualitative data that will be examined for this study is published by publicly-traded, global companies, specifically for the public to access by way of annual reports, which are downloadable from companies' official websites. Annual reports containing data on Corporate Social Responsibility vary from one company to another, especially across multiple industries. During the timeframe of this study, companies may join ventures with others, be acquired, or partner with other companies, all of which may cause modifications of qualitative data collected

for this study. Current laws may also change, forcing companies to alter existing reports to comply with new laws, and companies' internal transparency policies may change, directly affecting qualitative data provided in public reports and the public's access to these reports. Most public data on Corporate Social Responsibility is presented in text, rather than in numerical form; therefore, this study will not involve quantitative data analysis. In *Research Design: Qualitative, Quantitative and Mixed Methods Approaches*, Creswell (2018) explains the importance of qualitative researchers using "the literature review in a manner consistent with the assumptions of learning....The chief reason for conducting a qualitative study is that the study is exploratory" (p. 47). The qualitative method of analysis for this study limits the scope of this research, and the researcher will adhere to an historical case study methodology, which will minimize researcher bias.

Moreover, there are a limited number of primary and secondary sources of literature related to Corporate Social Responsibility (CSR). Acknowledged by Schumpeter in the early forties, CSR is a relatively new field of study, with the concepts of Strategic and Corporate Social Entrepreneurship and Social Entrepreneurship first emerging in the mid-twentieth century (Schumpeter, 1942). A review of Social Entrepreneurship literature from the last two decades indicates that SE theory is fragmented, and that there is no cohesive theoretical framework for SE (Ashoka, 2009; Bornstein, 2004; Covin & Miles, 1999; Dees, 1998; Elkington & Hartigan, 2018; Light, 2007; Martin & Osberg, 2007; Nicholls, 2006). In sum, little research has been conducted on leadership and best practices in Corporate Social Responsibility (CSR), Corporate Entrepreneurship (CE), and Social Entrepreneurship (SE), which limits the research upon which to base the findings of this study.

Delimitations

This study is limited to qualitative analysis data concerning Corporate Social Responsibility from selected companies, in selected industries, within selected countries. Companies will be multinational enterprises, will be publicly traded, and will be selected from the following major industries: technology, transportation, manufacturing, pharmaceutical, and entertainment. This study will not involve quantitative analysis of any numerical data gathered from selected company websites or other primary and secondary sources. This is a qualitative study and will involve only qualitative analysis of text-based documents gathered from the websites of publicly-traded companies, as well as qualitative analysis of primary and secondary sources gathered as part of the literature review for this study.

The study will not include analysis of proprietary information and will include no information that is not listed on selected companies' public websites. Qualitative data will be gathered in an organized fashion to facilitate comparison of responsibilities such as environmental policy, climate change, resource sustainability, suppliers' responsibilities, and social initiatives. The Coding System (see Table 2) and the Coding System Schema (see Appendix B) for this study are aligned and both contribute to defining the way in which qualitative data source information will be organized for this study.

Assumptions

Data collected from various sources are limited by the assumption that these sources, whether corporations, governments, academic journals, or other publications, have provided accurate information and that they are acting with good, unsolicited intention. Corporations are assumed to have knowledge about CSR regulations and practices related to their companies, and to have published accurate information about CSR on their public websites.

Positionality

Creswell and Miller (2000) explain that “one key validity procedure is for researchers to self-disclose their assumptions, beliefs, and biases. This is the process whereby researchers report on personal beliefs, values, and biases that may shape their inquiry” (p. 127). By uncovering and disclosing beliefs and biases early in the research process, the researcher enables readers to understand the researcher’s position and then

bracket or suspend those researcher biases as the study proceeds. This validity procedure uses the lens of the researcher but is clearly positioned within the critical paradigm where individuals reflect on the social, cultural, and historical forces that shape their interpretation. (Creswell & Miller, 2000, p. 127)

I am passionate about environmental sustainability and have taught Social Entrepreneurship for the past decade in graduate programs at universities throughout Southern California. I grew up in Lebanon, where I survived a decade-long war, until age twenty-one, when I immigrated to the United States. I am now a human rights advocate, actively involved in Social Entrepreneurship both locally and abroad. Despite my inherent bias, I will conduct this study in a wholly objective manner. I will make every effort to refrain from allowing any personal bias to influence my research.

Timeline for the Study

I developed an outline of goals for completion of this study in a timely manner. Details regarding my activity during each term are provided in Table 1.

Organization of the Study

This study will include five chapters. Chapter I provide background information for a broad understanding of CSR. Chapter one states the problem addressed by this study, as well as

the purpose, research question, and significance of the study. Definitions of key terms are listed, along with the study's limitations, delimitations, and assumptions. The researcher's positionality is also explained within Chapter I. Finally, an organization of the study is announced.

In Chapter II, a review of literature related to (a) leadership theory and (b) Corporate Social Responsibility, as well as related topics, is presented. The chapter begins with an introduction to the study, and includes sections detailing the study's context, research question, and conceptual framework. The chapter then delves into leadership research, leading to research on leadership in Corporate Social Responsibility settings.

Chapter III articulates the qualitative research methodology for this study, focusing on methods for accurately and ethically answering the research question for the study. Specifically, the chapter details the study's qualitative research design, setting and sample, human subjects considerations, instrumentation, data collection process, data management techniques, and data analysis methodology.

Chapter IV provides the study's findings, which are organized according to their relevance to each research question for this study. The Coding System (see Table 2) and the Coding System Schema (see Appendix B) for the study, which align with research question sub-categories, provide the overarching structure for the study's qualitative data analysis.

In Chapter V, conclusions are presented based on analyses of findings related to each sub-category of the study's research question. Conclusions, implications of this study and recommendations for future research stem from answers to the research question for this study.

Summary

Chapter I offers an introduction to the study, including background information on Strategic and Corporate Social Entrepreneurship and Corporate Social Responsibility. The

chapter details the study's problem statement and purpose statement, importance of the study, limitations, delimitations, and assumptions. The researcher's positionality is also acknowledged within Chapter I. The theoretical framework for the study is described, and to guide the research, a specific research question is provided. The chapter concludes with this overview of the study's organization, by chapter.

Table 1

Timeline for Study Completion

Academic Term	Researcher's Activity
Fall 2016	<ul style="list-style-type: none"> • Prepare draft of the Dissertation Proposal. • Begin to inquire about best practices.
Spring 2017	<ul style="list-style-type: none"> • Explore topics across corporate social responsibilities and Social Entrepreneurship. • Scrutinize organizations' best practices
Spring 2017	<ul style="list-style-type: none"> • Explore topics across global organizations. • Secured Dr. Schmieder as my Chairperson and solicit faculty members, Dr. Mangum, Dr. Rosensitto, and Dr. Sparks, to serve on my committee.
Summer 2017	<ul style="list-style-type: none"> • Review and secure sources for literature review. • Complete a comprehensive examination on organizations' practices.
Fall 2017	<ul style="list-style-type: none"> • Complete Dissertation Proposal and obtain approval from my Chair. • Converse with committee members while conducting the study.
Spring 2018	<ul style="list-style-type: none"> • Schedule Preliminary Oral and Final Defense. • Apply for Institutional Review Board (IRB) approval.
Summer 2018	<ul style="list-style-type: none"> • Received APA clearance & Published

Chapter II: Literature Review

Overview

Chapter II provides an introduction to the study, including sections detailing the study's context, research question, and conceptual framework. The chapter then delves into leadership research, with a focus on past contributors and future opportunities, as well as the importance of differentiating between leadership and management. Important contributions made by social entrepreneurs, in addition to future opportunities for social entrepreneurs, are reviewed in detail. The chapter then offers a discussion of global leadership skills and reputational capital, emotional cultural intelligences, global leadership, and leadership in Corporate Social Responsibility settings. The literature review concludes with a chapter summary.

Context

Success, growth, and sustainability of any organization are directly linked to its leaders. Leaders possess certain styles that identify their behaviors, and they model these leadership styles through their actions. Global Leadership is a style utilized by many corporate leaders, and so it will be explored in this literature review within this Chapter II of the study. The purpose of this Strategic and Corporate Social Entrepreneurship (SCSE) study is to determine the most effective public policy and specific corporate policies for creating, implementing, and measuring CSR, based on a comparison of corporate responsibilities and policies through (a) a review of qualitative data on CSR provided by publicly-traded, global organizations and (b) a review of literature collected as part of the literature review in Chapter II of the study. The study will also point to leadership styles that may be best suited to implementing change in CSR practices and in seeing that change through fruition.

Based on the problem and purpose of this study, the following overarching Research Question, with four Research Sub-Questions (RSQ), will guide the research:

Research Question (RQ): What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

RSQ-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?

Conceptual Framework

The conceptual framework for this study, as depicted in Figure 1, revolves around the concept of Strategic and Corporate Social Entrepreneurship (SCSE). SCSE is composed of the three pillars of corporate responsibility: a) social, b) environmental, and c) financial. The idea of SCSE begins with Schumpeter's (1942) concept of entrepreneurs creating innovation and technological change on a national scale, as well as his prediction that the corporate drive for entrepreneurship would take over that of entrepreneurial individuals.

Strategic and Corporate Social Entrepreneurship (SCSE)



Figure 1. Conceptual framework. This figure illustrates the social, environmental, and financial pillars that comprise Strategic and Corporate Social Entrepreneurship (SCSE), which provide the conceptual framework for this study on Corporate Social Responsibility (CSR).

Both Corporate Entrepreneurship (CE) and Social Entrepreneurship (SE) are imperative to SCSE. Within entrepreneurship literature, Corporate Entrepreneurship (CE) and Social Entrepreneurship (SE) are emerging areas of study (Ashoka, 2009; Bornstein, 2004; Covin & Miles, 1999; Dees, 1998; Elkington & Hartigan, 2018; Light, 2007; Martin & Osberg, 2007; Nicholls, 2006).

The concept depicted in Figure 1 is central to the theoretical framework for this study. Corporate Social Responsibility (CSR) is a common practice, but with a strategic focus on social,

environmental, and financial factors, corporations can engage in Strategic and Corporate Social Entrepreneurship, creating social entrepreneurs who seek to preserve and improve society.

Research in Global Leadership

Global leadership skills: A competitive advantage. Global leaders are key to creating and implementing social entrepreneurial actions. Importantly, global leaders in any organization, whether for-profit or non-profit, must possess specific attributes, which are referred to as global leadership skills. Global leadership skills enhance the capacity of individual leaders and their organizations to tackle global challenges (Mendenhall, 2006).

Specific global leadership training programs are available worldwide for leaders whose companies do not offer such programs internally. These training programs are vital because, in addition to the standard challenges of leading personnel in a national organization, a global leader needs to inspire and connect with a greater number of diverse populations, all the while taking on challenges and overcoming barriers to success. Global leaders must address organization-wide issues, such as culture, organizational complexities, interpersonal communication, communication technologies, distance, and time zones, and so on. These leaders must develop a highly effective set of skills for overcoming both foreseeable and unforeseeable obstacles to the short-term and long-term success of their global organizations (Mendenhall, 2006).

Global leaders now commonly develop their global leadership skills through experience, but this process is expensive and time-consuming. Leaders of for-profit companies may be able to allocate time for trial and error and write off the monetary expenditure associated with this haphazard practice; however, leaders of non-profit organizations engaged in social entrepreneurial projects likely do not have the time or money to waste on a trial and error

approach to developing essential global leadership skills. Social entrepreneurs already cope with sensitive matters that directly affect fragile lives, cultures, and ecosystems. To prolong the process of learning global leadership skills could, in fact, have a negative impact on the very societies these entrepreneurs are attempting to serve (Mendenhall, 2006).

A wealth of research has been conducted to validate global leadership training programs (Cumberland, Herd, Alagaraja, & Kerrick, 2016; George, 2012). Caligiuri and Tarique (2011) explore the relationship between the degree of experiential rigor and number and variance of feedback sources. Developmental activities with higher degrees of experiential rigor were found to facilitate greater global competency development. Global leadership development programs should identify those whose individual characteristics and potential are more likely to allow them to develop competencies in global leadership (Caligiuri & Tarique, 2011).

Global leadership competencies include personality characteristics, “aptitudes, skills, values, beliefs, abilities, attitudes, and behaviors” (Cumberland et al., 2016). Cumberland et al. (2016) have developed a framework for organizations to follow, which includes (a) methods for developing leadership competencies and (b) instruments to measure global competencies. This framework for development of global leadership competencies includes four methods: self-awareness development, experiential opportunities, didactic training, and immersion. These methods have practical application in the field of human resource development. Human Resource departments for global corporations may want to consider these methodological content areas for potential global leaders’ recruitment and selection processes, training programs, and performance evaluations (Cumberland et al., 2016).

Cumberland et al. (2016) also affirm that there are a wide range of global leadership responsibilities, with each situation calling for a unique approach that requires certain

competencies over others. Nevertheless, there are few research studies that identify which global leadership competencies are more favorable, given that different contexts call for certain global leadership competencies over others. In varying contexts, global leaders must be able to adapt to their environment and must be conscientiousness. They must be culturally sensitive, open-minded, optimistic, resilient, culturally and emotionally intelligent, and tolerant of a certain level of ambiguity (Cumberland, et al, 2016). The ability to navigate a complex, multinational environment that consists of varying social, cultural, and political value systems is a tremendous challenge for global leaders.

In *A New Era for Global Leadership Development*, George (2012) points out that in order to capitalize on emerging markets and “adapt to local cultures and market needs” (para. 12), companies need to move toward “decentralized, collaborative decision-making” (para. 12), a system that leaders who have the capacity to work anywhere. These leaders will be experts at aligning global employees to their organization’s vision, mission, and values; they will excel at empowering their teams, trusting them to grow and use their judgement; and they will build expansive networks of collaboration that will enable workflow vertically as well as horizontally (George, 2012).

Petrie (2011) identifies four significant trends for the future of global leadership development. First, there will be a greater focus on vertical development, where previous and current emphasis has been based on competency development. The future will place a greater emphasis on growing in stages that are geared towards upward mobility. Second, Petrie speculates that the shift of developmental ownership will continue to move from organizations to the individuals, where individuals will be responsible for their successes and failures, similar to a collegial model. Third, global leadership will begin to focus on collective rather than individual

leadership; the focus will shift from a hierarchical progression to an expansion of an individual's network to facilitate greater speed of accomplishment. Fourth, there will be a greater focus on innovation in leadership development methods, where traditional classroom training will no longer be the solely applied model. Each organization that succeeds will have built its own, customized model (Petrie, 2011).

Carlos Ghosn (as cited in Fitzsimmons, Miska, & Stahl, 2011) proposes that organizations seeking to develop global leaders must provide managers with a cross-cultural educational experience so that they are able to effectively manage multicultural teams. Managing a multicultural team in which team members may speak different languages or have varying approaches to conducting business, which are rooted in cultural traditions, can be challenging. However, according to Ghosn, cultural differences can be a source of strength, as multicultural teams working together complement each other's strengths and weaknesses. When working together, multicultural teams create a synergy that goes beyond transferring organizational best practices and results in the creation of something that would not have been possible without collaboration. For employees who are unable to go on international assignments due to family responsibilities or health constraints, Ghosn recommends placement on international projects, which will help to develop employees' multicultural management skills even if they never leave their local offices. Ghosn believes that the key to developing global leaders is to expose individuals to things that are out of their comfort zone so that they are able to switch from their monoculture perspective and adopt a multicultural approach to business practices. Ghosn emphasizes the need for development of global leadership skills before embarking on a global mission to serve the greater good. In addition to the skills that global leaders may be able to learn, as documents by global leadership scholars (Fitzsimmons et al., 2011; Miska & Stahl, 2011),

individuals who become successful social entrepreneurs must have the “willingness to self-correct, share credit, break free of established structure, work quietly, and model a strong, ethical drive” (Fitzsimmons et al., 2011, p. 11).

Global leaders dive into Social Entrepreneurship (SE) with good intentions, but if doing good always leads to doing better for the organization itself, questions arise. First, evidence shows that Social Entrepreneurship performed by for-profit organizations helps to improve brand image and customer perception. Some might call into question the true motivation of for-profit organizations that engage in SE. Second, embarking on an opportunity to eradicate poverty and possibly save lives could be filled with intense emotions, which may cloud the financial judgement that leaders typically consider a priority. If social entrepreneurs’ organizations are not financially stable, they will not be able to fulfill their social responsibilities. Third, it would be daunting for any entrepreneur to consider risking company resources, including financial investments that will not have a direct return on investment (Fitzsimmons et al., 2011).

These risks notwithstanding, evidence points to benefits resulting from Corporate Social Responsibility (CSR) that focuses on Social Entrepreneurship (SE). Brown and Dacin (1997) explain the potential impact of SE on an organization:

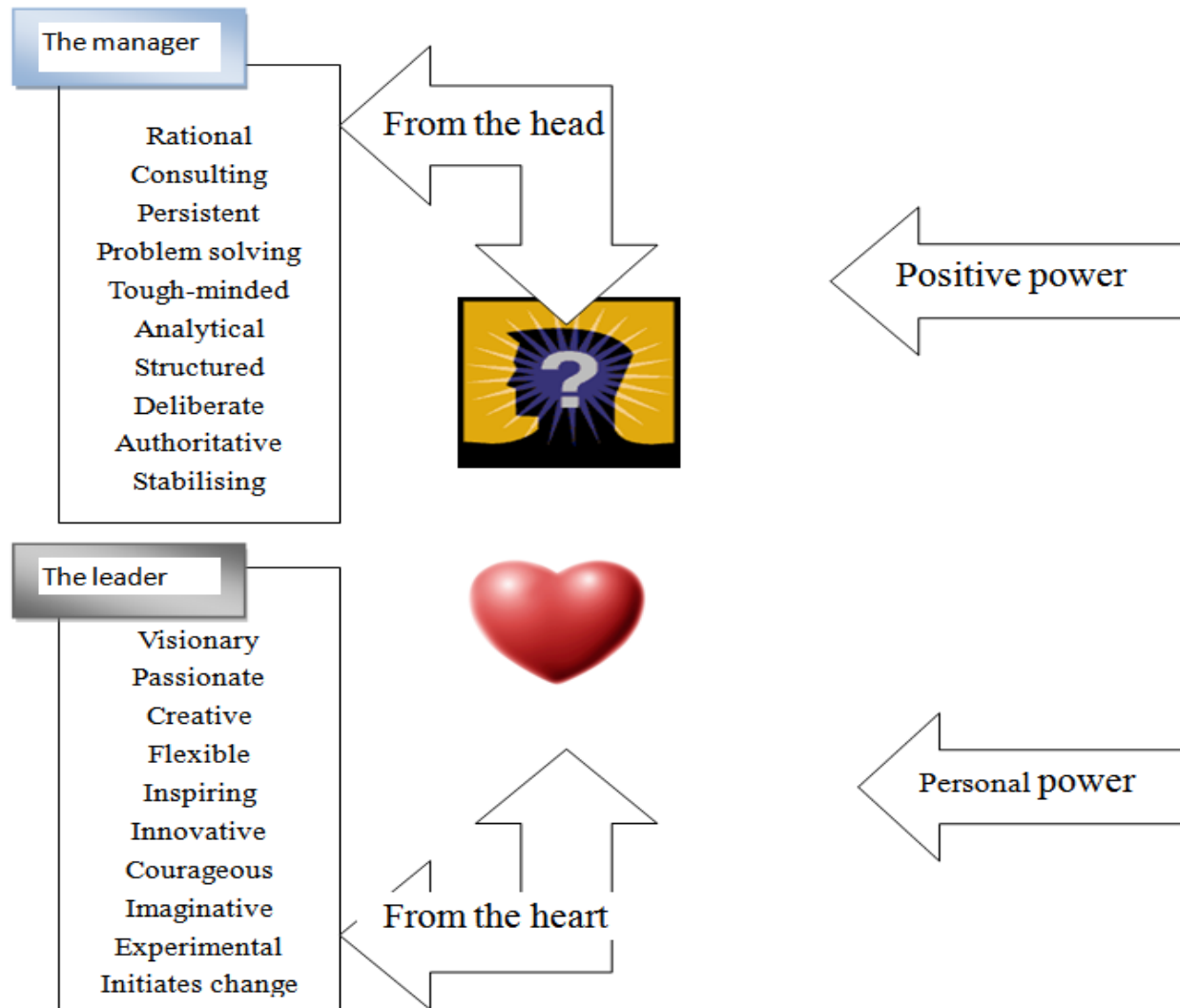
In general, the effect of Corporate Social Responsibility on consumers’ product evaluations is likely to parallel its positive effect on their company evaluations. Because the relationship between people and organizations in the marketplace (i.e., companies) is defined primarily by the act of [consumptions], ...an increased affinity for the tangible, acquirable aspects of a company—its products—is likely to be a key outcome... (p. 3)

According to Helson (1964), Consumer’s product evaluations are often based on “the judgmental standards or reference points implicit in the context in which such judgments are made” (p. 16).

Customers are affected by organizations' involvement in social causes, which is the context in which customers' judgements are made. Moreover, researchers (Lynch, Chakravarti, & Mitra, 1991; Sherif & Hovland, 1961) point to the fact that the Social Entrepreneurship context distorts consumers' product judgments. Therefore, leaders of global organizations may be less cautious about risking company resources to invest in global Social Entrepreneurship ventures, as research has shown that SE may improve a company's bottom line.

Roles of leadership and management. SCSE is a journey that begins with strategic planning at the leadership level of organizations followed by a thorough implementation at the management level. Both terms have been confused as a process that produces similar results. Leading is strategic in nature with long-term outcomes while management is tactical in nature and addresses specific functions within a time frame. Leadership provides strategic vision for organizations while management plays the role of procedures implementation that maintains permanency. Associating leaders with managers, Naylor (1999) describes the divergence between leaders and managers' perception of power needed to function in their respective roles. Naylor's concept is depicted in Figure 2.

Developing strategic vision for organizations involves the adoption of best-practice policies. Once strategies begin to be implemented, competitiveness ensues and disruptions by interests with holding power within management occurs (Levy, 2014). Long-term strategic visions are developed by leaders and are more likely to emerge in dominate part contexts (Kelsall, 2013; Khan 2010).



Source: Naylor, (1999, p. 524)

Figure 2. The leader vs. the manager. Adapted from *Management* (p. 524), by J. Naylor 1999, Englewoods Cliff, NJ: Prentice Hall. Copyright [1999] by Prentice Hall. Adapted with permission.

Change is eminent as the world develops. Leaders create change and managers must be innovative during the implementation phase. This study will come across change that affects CSR. Specifically, cultural, environmental, and economic change. Darwin noted the progression of “adaption to change” that most companies experience due in part to the nature of competitiveness in the market place. Customers’ needs change and companies’ products and services must adapt to those changes in order to meet those needs. This practice in the context of

rivalry between companies is considered as management innovation (Foss, Pedersen, Pyndt, & Schultz, 2012).

As change is taking place, productivity remains a top priority for managers as their performance is measured by it. A correlation exists between management practices and productivity (Bloom, Genakos, Martin, & Sadun, 2010) or organizational structure and performance (Velinov & Denisov, 2017)

Leadership and management structures of companies outline the flow of power and decision making within companies. Companies explored in this study are all global and publicly traded. It is challenging to find information about what type of organizational structure companies use unless they disclose this information on their websites or reports (Velinov & Denisov, 2017). Publicly traded companies however are legally required to publish their organizational charts. In recent years, new organizational structure has become a challenge companies face especially if they decide to implement Holacracy (Georges, 2017). Holacracy is a management style where employees are self-managed. Holacracy has no structured analysis of practices and cases, so new adopters have to spend many hours looking for answers and examples (Knopka Company, 2014). Zappos is an example of a company that elected to implement Holacracy. Tony Hsieh, chief executive of Zappos, adopted the Holacracy self-management model at the company he has run for twenty years. Hsieh was described by Professor Guadagnoli at the University of Nevada, Las Vegas where Zappos is headquartered, as a high-stakes gambler and one who shoots for the moon. “These are pretty crazy experiments, but it’s Tony,” he said. “Sometimes he says things that don’t make any sense, but a few years later, they make sense. Maybe this is one of those.” (Guadagnoli, personal communication, March, 2017). Self-management is not limited to individuals but can involve teams. Self-

managed teams have been a well-known practice in organizations. This type of team practice is referred to as management innovations and involves teams being “responsible for their own internal functioning, setting of priorities, and decision making within an organization” (Bunderson & Boumgarden, 2010, p. 2). In the early nineties, Lawler and Waterman pointed that self-managed teams at Proctor & Gamble exemplified “change in three facets of management innovation, i.e. practices, processes, and structures” (Lawler, 1990; Waterman, 1994).

Companies in various industries implement diverse organizational framework to manage their operations. Frameworks such as Holacracy, Sociocracy and Adhocracy are emerging and ever challenging to implement. Gouveia, 2016 analyzed these frameworks and examine their positive and negative elements and concluded that companies tend to abandon these structures shortly after implementation (Gouveia, 2016). Holacracy was closely examined to determine its optimal use and best implementation (Schwaber, 2015).

Strategic management raises a question, “Why are some firms successful while others are not?” (Foss et al., 2012, p. 5). Newly founded organizations that adopt best practices and avoid others’ failures, tend to sustain their success. Corporate success can be understood if more attention is given to the role of organizational design (Van De Kamp, 2014). Gaining competitive advantage and sustain its growth in a competitive marketplace requires innovations at all levels including “management innovations” (Birkinshaw, Hamel, & Mol, 2015, p. 7). Innovations is a term coined to define relevant changes in products or services an organization offers. Reorganizing and redesigning companies can be established by way of management innovations (Laloux, 2015).

Size does not really matter when it comes to doing best whether in terms of profit maximization or social and environmental impact. According to Kim (2018), CNBC announced on May 11, 2018 that “Apple made more profit in three months that Amazon has generated during its lifetime” (p. 1). Moreover, “It is not necessarily those firms that are largest or have the most resources that do best, but rather those that are smartest, those that see the new opportunities, and those that develop new ways of doing business” (Foss et al., 2012, p. 12).

Foss et al. (2012) in their book *Innovating Organization and Management New Sources of Competitive Advantage* divided Management innovation practices into three spheres: (a) Changes in strategy (such as goal-setting), (b) HRM (people management, incentive structures, and communications), and (c) Changes in organization: organizational structures and delegation (Nicolai et al., 2013). Complex matters require complex solutions. In his book *Management 3.0*, Appelo remarked: “Complexity thinking adds a new dimension to our existing vocabulary. It makes us realize that we should see our organizations as living systems, not as machines” (Appelo, 2011, p. 84).

The emotional intelligence factor. Goleman (1998) upholds that the determining factor for great leadership is Emotional Intelligence (EI), or the combination of self-management skills and understanding of the best ways to work with other people. He describes five characteristics that compose EI: self-awareness, self-regulation, motivation, empathy, and social skills. Divecha and Stern (2014), psychologists working with the Yale Center for Emotional Intelligence, describe Martin Luther King as an emotionally intelligent leader who used his “passion to strategize an end to racial and economic inequality” (p. 2). Divecha and Stern studied Dr. King’s “I Have A Dream” speech to determine the ways in which he utilized EI tools. They noted “strong emotions, high-energy, unpleasant feeling words like *fierce, desolate, vicious,*

unspeakable, battered, despair, withering, and crippled” (p. 3), and they established that Dr. King’s capacity for empathy let audience members “feel felt” by “acknowledging their suffering” (p. 3).

Leadership and gender. Ethical decision making and the act of caring inherently involve treating people fairly, regardless of their gender. However, leadership theories about effective leadership styles seldom distinguish characteristics related to gender. Leadership studies, while seemingly gender neutral, typically are based on male leadership, while their results often are generalized as being androgynous (Beil 1992; Carpeno 1976; Powell 1993). Historically, leadership studies provided contradicting opinions regarding females’ capacities to function as leaders (Carpeno, 1976; Chapman, 1975; Dobbins & Platz, 1986; Griffin, 1992; Offerman & Beil, 1992; Powell, 1993). In the mid-1970s, Chapman (1975) and Carpeno’s (1976) early leadership studies on gender revealed that female leaders in business and educational settings were less likely to exhibit effective leadership styles, behaviors, traits, and characteristics than their male counterparts. Studies conducted in the 1980s and 1990s showed that female leaders tend to be perceived as less capable than male leaders, exhibiting opposite leadership styles, behaviors, traits, and characteristics (Dobbins & Platz, 1986; Griffin, 1992; Offerman & Beil, 1992; Powell, 1993).

However, studies conducted in the early 2000s have shown that, regardless of gender, the characteristics, behaviors, traits, and styles exhibited by leaders significantly influence the environment within organizations (Harper, 1991; Weiss, 2000). Furthermore, Powell (1993) proposes that when followers became familiar with a female leader as a person, gender stereotypes tend to dissolve. Gilligan during the eighties stated that gender may affect leadership style (Gilligan, 1984), regardless of an organization’s core values or strategic plan. Research has

found little impact of gender on leadership effectiveness (Rice, Instone & Adams, 1984).

Another research by Van der Engen, Van der Leeden, and Willemsen (2001) concluded that similarities in styles between men and women, as well as the resultant effectiveness, are extremely close. Corporate Social Responsibility encompasses the creation of a more gender-neutral corporate culture for corporate leadership.

With the ever-growing sensitivity of society to gender-neutral expectations, especially in a work environment, leaders may overlook a fact that is too sensitive to address: men are different than women. Gurian and Annis (2008), in their book *Leadership and the Sexes*, address this very issue and explore the use of gender science to create success in business. They describe gender research in the 1970s that utilized medical technologies and computers to study the brain. Three technologies used most were PET, MRI, and SPECT imaging, all of which indicated quite different brain activity when comparing a male brain scan with a female brain scan. Gurian and Annis conclude that although perceived equal, genders possess different intelligences. Genders were found to be different in several functions, including the following: (a) how and what we remember, (b) how we process words, (c) how we experience the world, and (d) how and why we buy. As organizations increasingly are comprised of an even mix of both genders, Gurian and Annis' research becomes increasingly relevant to leaders of organizations.

Charismatic leadership. Charisma, as sociologist Max Weber (1947) defines it, is “a certain quality of an individual personality by virtue of which he is considered extraordinary and treated as endowed with supernatural or exceptional forces or qualities” (p. 10). The charismatic basis of leadership is most evident in leaders that have made a difference in realigning or invigorating struggling organizations. Charismatic or Transformational Leadership is not technically a trait: “It lies in the eye of the beholder, not in the mind of the possessor” (p. 12).

However, people tend to believe in leaders who are charismatic, thereby perpetuating the idea that there is a distinct, innate difference between those who can and cannot lead.

Transformational leadership. Kouzes & Posner implied that transformational leadership is the effort to include leaders' desires and followers' desires in a vision-defined movement towards a better and inspired future organization (Kouzes & Posner, 2002). On the other hand, Kuhnert & Lewis specified that the transactional process is seen in some public contests, such as votes for jobs, when leadership tools are used to gain advantage from followers because doing what the leader desires benefits followers (Kuhnert & Lewis, 1987).

Kind leaders. Leading with kindness should be a standard in leadership. Gandhi professed his lifestyle through modeling his own quote to "Be the change you want to see in the world". Gandhi's kindness to the world will live on for generations however kindness could be mistaken for weakness especially in the business world. The ability to understand and share emotions and feeling of others is coined as empathy which is the root of kindness. Leading with kindness is traced back to Christ as He led with kindness. Scripture passages reference leading with kindness: "The Lord is just in all his ways and kind in all his doings." (Psalm 145:17, New Revised Standard Version). Doing good deeds for the greater good is a kindness: "But love your enemies, do good and lend; expecting nothing in return. Your reward will be great, and you will be children of the Most High; for he is kind to the ungrateful and the wicked. Be merciful, just as your father is merciful." (Luke 6:35-36, New Revised Standard Version). Baker and O'Malley, 2008, in their book, *Leading with Kindness* noted that "old-fashioned images of corporate callousness and greed have been replaced by a gentler, more human conception of great leadership" (p.14).

Corporate social responsibility leaders. Corporate Social Responsibility leaders (CSR Leaders) are much like Kind Leaders. CSR Leaders, who typically identify as Social Entrepreneurs, diverge based on demographic characteristics but are similar in that they exhibit inspirational leadership styles. A study conducted by The Schwab Foundation for Social Entrepreneurship shows that, according to direct followers, Social Entrepreneurs' behaviors indicate the attributes of *ethical*, *transformational*, and *empowering* leadership.

Ethical leadership is portrayed by trustworthy leaders who inspire others to enforce clear standards for ethical behavior. In any organization, moral standards of *right* and *wrong* guide leaders' ethical decision-making processes. These standards include the leader's values, as well as norms for the kinds of actions a leader undertakes. Velasquez (2006) argues that in the rational view of an organization, the follower's moral duty is to strive to achieve the goals of the organization and to "avoid any activities that might harm those goals. To be unethical, thus, is to deviate from these goals to serve one's own interest in ways that, if illegal, are counted as a form of white-collar crime" (p. 353). To this end, Desjardins (2003) contends that "leaders play an important role in creating, sustaining, and transforming an ethical corporate culture," and that

Key executives have the capability of transforming a business culture for better or for worse. If corporate culture has [an] impact on ethical decision-making, then leaders have the responsibility for shaping [the corporate] environment so that ethical decision making might flourish. (p. 81)

Transformational leaders tend to inspire others with visions and challenge their way of thinking. Bass (1985) defines transformational leaders as "those who use their personal vision and energy to inspire subordinates to do better than they would have expected, as distinct from transactional leaders, who merely help subordinates to identify and achieve their own, and the

[organization's] objectives" (p. 25). Transformational leadership theories focus on a leader's innate personality.

Empowering leadership, similar to coaching, is a practice of giving front-line employees decision-making authority like the authority given to managers. Similarly, management guru Peter Drucker (1954) emphasizes the need for transition from leadership to management-run systems and processes as organizations grow. Psychological theory also supports the notion that if the *will* of leaders is not present, then progress most likely is not going to be made in the course of their function. Each of these scholars' points to the importance and value of empowering leadership.

As The Schwab Foundation for Social Entrepreneurship study shows, and as supported by leadership research (Mayer 2012), CSR Leaders who are also Social Entrepreneurs, demonstrate attributes of *ethical*, *transformational*, and *empowering* leadership. Schoning (2008) captures the essence of CSR Leadership:

Most entrepreneurs tend to be transformational leaders, providing vision and inspiration.

If they team up with a strong manager, they form a powerful leadership team. What often separates a social entrepreneur that has been able to scale and grow from one that has not, is the ability to recognize the weakness on the transactional side and leave it to those that are better at it. (p. 69)

Ethics and leadership. Without question, acting in an ethical manner is a critical leadership attribute. As organizations continue to evolve, ethical considerations become increasingly important. In fact, the law requires people to be ethical: The U. S. Congress passed *The Sarbanes-Oxley Act* in 2002 following a rash of unethical behavior in accounting and corporate settings. Section 406 of *The Sarbanes-Oxley Act* states that the "Code of Ethics for

Senior Financial Officers” mandates a code of ethics “applicable to its principle financial officer and controller or principal accounting officer, or persons performing similar functions” (p. 1).

This Code includes the following standards encouraging ethical business practices:

1. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

2. Full fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the issuer.

3. Compliance with applicable governmental rules and regulations. (The Sarbanes-Oxley Act of 2002, p. 2)

Beyond these specific legal requirements, there are many other reasons that organizations should be concerned with ethical issues. Beyond the legal implications, unethical behavior also may create marketing and financial risks for organizations. A leader who is diligent about keeping an eye on ethical considerations in every sector of his or her organization will be far better prepared to manage these issues when they do arise.

In any organization, moral standards of *right* and *wrong* guide leaders’ ethical decision-making processes. These standards include the norms for the kinds of actions a leader undertakes, as well as a leader’s values. Velasquez (2006) argues that in the rational view of an organization, the follower’s moral duty is to strive to achieve the organization’s goals and to “avoid any activities that might harm those goals. To be unethical, thus, is to deviate from these goals to serve one’s own interest in ways that, if illegal, are counted as a form of white-collar crime” (p. 353).

To this end, Desjardins (2003) contends that leaders are important to creating, sustaining, and transforming an “ethical corporate culture” (p. 81). Desjardins goes on to explain that high-

level leaders have the ability to transform “a business culture for better or for worse. If corporate culture has an impact on ethical decision-making within the firm, then leaders have the responsibility for shaping that environment so that ethical decision making might flourish” (p. 81).

Throughout the past 20 years, the *caring principle*, which was first set forth by Gilligan (1984), has become recognized by numerous scholars as a guiding moral principal for leaders. According to Gilligan, “personal relationships should be the beginning point of ethics” (p. 15). Building on Gilligan, Schumann (2001) notes that “a leader’s actions are morally correct if they express care in protecting the people with whom the leader has special relationships” (p. 94). Brady (1999) emphasizes the importance of the caring principle by explaining that “an ethic of caring is extremely important in organizations” because it is the foundation upon which trust and cooperative relationships are built (p. 93). In sum, along with kind and ethical decision making, the caring principle is vital to a leader’s the success in almost any sector of almost any organization today.

Social Entrepreneurship Research: Past, Present, and Future

Inherent in the concept of Social Entrepreneurship is that leaders (social entrepreneurs) afford individuals within an organization opportunity to get to know each other, inspiring followers, and using their creative, innovative talents to address real-world problems. Entrepreneurs, by definition, undergo the process of creating new value, as do social entrepreneurs (Alvarez & Barney, 2007). The idea that social entrepreneurs can create new value has spawned research in management, strategic management, and entrepreneurship (Austin, Stevenson, & Wei-Skillern, 2006; Certo & Miller, 2008; Peredo & Chrisman, 2006; Schendel & Hitt, 2007). Social Entrepreneurship has been expressed in a disparity of fields,

including not-for-profits, for-profits, the public sector, and so on, but a single, all-encompassing definition of Social Entrepreneurship has yet to be put forth (Christie & Honig, 2006; Weerawardena & Mort, 2006). Social Entrepreneurship has been defined to include only non-profit organizations (Lasprogata & Cotten, 2003), and to include for-profit organizations that are operated by nonprofits (Wallace, 1999), and to include “organizations that create a firm at a financial loss” (Baron, 2007, p. 29). Still others define Social Entrepreneurship as involving a philanthropic endeavor (Ostrander, 2007). Broader definitions of Social Entrepreneurship include individuals or entrepreneurial organizations with a social goal (Certo & Miller, 2008; Van de Ven, Sapienza, & Villanueva, 2007). The legitimacy of the Social Entrepreneurship field or construct is difficult to determine because, in part, terminology surrounding the construct is either lacking or inadequate. This study intends to bridge the gap between existing interpretations of Social Entrepreneurship, and a comprehensive, research-based understanding of Social Entrepreneurship and related terminology, which may foster future research in this evolving field of study.

Social Entrepreneurship: A Critical Review

Social Entrepreneurship (SE) as a concept is comprised of a *social* element and an *entrepreneurship* element. Scholars (Pomerantz, 2003; Ries 1999) have defined SE in a variety of ways, but most scholars seem to concur that the entrepreneurial element involves the process of innovative doing, while the social element points to impactful results. According to Reis (1999), SE may be “a more radically different approach to the business of doing good,” yet other scholars view SE simply as “the application of sound business practices to the operation of non-profit organizations as some seem to suggest” (Reis, 1999, p. 27). The most comprehensive definition of Social Entrepreneurship to date is put forth by Pomerantz (2003), who explains that

SE is “the development of innovative, mission-supporting, earned income, job creating or licensing, ventures undertaken by individual social entrepreneurs, nonprofit organizations, or nonprofits in association with for profits” (p. 25).

Johnson (2001) adds that the concept of Social Entrepreneurship is “emerging as an innovative approach for dealing with complex social needs, especially in the face of diminishing public funding” (p. 3). In the absence of funds, micro loans serve as a substitute. Micro loans are extremely small loans designed to help the poor purchase productive assets, which boost their ability to create products or services that can be sold to improve their economic status and ascend poverty.

Building on the use of microfinancing as part of Social Entrepreneurship, Fowler (2000) writes about “Integrative Social Entrepreneurship” (p. 654). Integrative Social Entrepreneurship is “a form of income-generating activity” wherein “the undertaking is itself aimed at producing beneficial social outcomes” (p. 654). In contrast, “Complementary Social Entrepreneurship” is “an enterprise, which does not in itself produce social benefits,” but “supports some other activity meant to generate the desired outcomes” (p. 654).

Dees (1998) explains that for all Social Entrepreneurs, “the social mission is explicit and central...Mission-related impact becomes the central criterion, not wealth creation. *Wealth is just a means to an end for social entrepreneurs*” (p. 3) [emphasis added]. Dees champions the idea that “Social Entrepreneurs are one species in the genus entrepreneur” (p. 3). If there are different “species” of entrepreneurs and given that social needs differ in locations throughout the globe, then perhaps the concept of aligning specific varieties of entrepreneurs with the most appropriate social need warrants further research.

Emotional Cultural Intelligences and Global Leadership

Global Social Entrepreneurship is proving to be profitable, and the need for global leaders is growing. Yet, while global organizations increasingly provide access to resources for global leadership training, there remains a serious deficiency in the preparation of leaders for addressing the interpersonal certainties of global business. Based on a thorough overview of global leadership research, Suutari (2002) concludes that “Leaders need to develop global competencies. There is a shortage of global leaders in the corporate world. Many companies do not know what it means to develop corporate leaders. Only 8% of Fortune 500 firms have comprehensive global leadership training programs. There is a need to better understand the link between managerial competencies and global leadership” (p. 218). Manning (2003) also points out that global companies’ attempts to train effective global leaders was not wholly successful: “85% of Fortune 500 firms surveyed did not have an adequate number of leaders. 65% felt their leaders needed additional skills. One-third of international leaders underperformed in their international assignments based on their [superior’s] evaluations” (p. 30). Manning (2003) notes that organizations would be wise not to promote internationally-assigned leaders based solely on their skills and abilities in technical and/or organizational areas. In the end, poor leadership choices are expensive and, therefore, tend not to be publicized. Overall, global organizations are providing leaders with global leadership development resources, but these resources are not adequate. Moreover, there is a great need to develop global leaders’ emotional cultural intelligences. Some global organizations are making an effort to foster emotional intelligence in leaders, but only a few have taken steps to provide training in cultural intelligence (Alon, 2005).

Riggio, Murphy, and Pirozzolo (2002) make the argument that global leaders must achieve high scores not only on Intelligence Quotient (IQ) tests, but also on Emotional

Intelligence (EI) and Cultural Intelligence (CI) tests. Research conducted by Riggio et al. points to intelligence being a multi-dimensional construct, and to the existence of different kinds of intelligence. Most importantly, Riggio et al. (2002) point to three types of intelligence that are likely to indicate an aptitude for global leadership development:

Rational and logic-based verbal and quantitative intelligence with which most people are familiar, and which is measured by traditional IQ tests. . . . Emotional intelligence (EI), which has risen to prominence as a determiner of success in the past 10 years and which can be measured by EQ tests. . . . The most recent addition to our list of intelligences, cultural intelligence (CI), which can be measured by CQ tests that are only now coming into existence. (p. 33)

Earley and Mosakowski (2004) point to two types of cultural intelligence (CI): organizational CI and awareness of geographic or ethnic culture. Cultural practices may be similar within a given country but doing business in various regions will differ. In Spain, for instance, subcultures such as Basque, Andalusian, and Catalan differ in their working hours.

As Rosen and Digh (2001) eloquently write, “global literacy is the new leadership competence required for business success. To be globally literate means seeing, thinking, acting, and mobilizing in culturally mindful ways” (p. 57). Rosen and Dinh also point to two indicators of global business success: a) leadership development spanning all levels of an organization and b) valuing multicultural experiences and competencies. Without question, emotional cultural intelligences impact global business success.

Summary

This literature review emphasizes the important role played by social entrepreneurs and intrapreneurs who implement the corporate social responsibilities entrusted to them.

Organizations need to be profitable in order to allocate funds for a greater purpose. Many profitable organizations such as UPS, Apple, Google, Amazon and the like are based in the United States, while the most impoverished societies are located in third world countries. Because social entrepreneurs are leading many of these US-based companies, local leaders are becoming global leaders. These global social entrepreneurs need to be culturally savvy to successfully lead and carry out the most important task of their careers. Therefore, research is needed in the areas of social entrepreneurship, e-learning, social enterprise, social business, corporate entrepreneurship, social entrepreneurs, social intrapreneurs, and social economics.

This study was designed to focus on the most impactful areas of Social Entrepreneurship. There is adequate research pointing to the need for this study. Specifically, there is a lack of research on strategic best practices for corporate social entrepreneurship, which is vital to ensuring the continuation of magnanimous corporate responsibilities that positively impact humankind.

Moreover, local leaders cannot simply travel abroad to take on tasks that directly impact people's lives, equipped with only the basic knowledge about business and society that they learned and practiced in their home countries. For global social entrepreneurs to be successful, special skills need to be acquired to both facilitate the transition and ensure success in a host country. This literature review detailed the skills that global leaders need to possess prior to leading their organizations toward globalization. Most global leadership research relevant to this study centers around global leadership characteristics—not on leadership skills. Characteristics such as foreign experience, cultural sensitivity, humility, multi-linguicism, and the like have been researched extensively. However, there is a lack of research on the ways in which specific, relevant, global leadership skills meet the needs of individual leaders from a variety of home

countries and plan to travel to specific host countries. This is where the topic of this study will inform the research.

Along with the standard challenges of leading personnel, a global leader has to interact with and motivate individuals from diverse backgrounds while operating in a challenging environment and overcoming a variety of factors that may impede success. Factors that may impede success may include distance, cultures, time zones, communication technologies, organizational complexities, and so on. Global competencies are required to overcome these barriers. These global competencies are reviewed thoroughly within this chapter.

Essential skills that will transform an ordinary leader into a global leader are openness and inquisitiveness. The best global leaders are open to new experiences. They have the ability to suspend criticism. Individual leaders who crave new experiences may be called high-potential global leaders. They are the individuals who seek out the local breakfast cuisine rather than remain satisfied with the standard continental breakfast at a high-end hotel. They constantly break their expatriate bubble by relentlessly attempting to learn and understand everything about a local culture.

Excellent global leaders have also developed the skill set that enables them to deal with multiple perspectives and ambiguity. Global leaders can manage multiple perspectives from assorted countries, which require flexibility, responsiveness to true differences in problem-solving among countries, making mistakes, and learning from them. Other leadership skills, such as frame-shifting, enable global leaders to shift leadership styles to fit their current country and culture. Adaptability and adding value are must-have skills for global leaders. As global leaders inspire and enable disciples, they must listen and learn for added value that can be gained, quantified, and later shared. Lastly, emotional intelligence (EI) and cultural intelligence

(CI) remain areas for further research in global leadership. Current research clearly reveals the significance of both EI and CI, and global leaders must be made aware of their worth.

Chapter II provided an overview of the topic for this study, including the study's context, research questions, and conceptual framework. The chapter delved into leadership research and highlighted important contributions and future opportunities for social entrepreneurs. The chapter also offered a discussion of global leadership skills and reputational capital, emotional cultural intelligences, and global leadership.

Chapter III: Research Methodology

Introduction

Chapter III describes the research methodology by which data were obtained to answer the research question for this study. The chapter details the study's qualitative research design, setting and sample, human subjects' considerations, instrumentation, data collection, data management, and data analysis. The chapter concludes with a chapter summary, as well as a summary of this dissertation proposal.

Governments, global leaders, corporate executives, and people worldwide generally agree that Corporate Social Responsibility (CSR) is crucial to positively shaping societies, and that being strategic with CSR is essential. Strategic & Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of CSR.

The purpose of this Strategic and Corporate Social Entrepreneurship study has been to determine the most effective public and corporate policies for creating, implementing, and measuring CSR based on a comparison of corporate responsibilities and policies through a) a review of qualitative data on CSR mined from the websites of publicly-traded, global corporations, and b) a review of primary and secondary literature sources that have been collected as part of the Literature Review in Chapter II of this study. This study points to leadership attributes that may be best suited to implementing change in CSR practices and in seeing that change through fruition.

Based on the problem and purpose of this study, the following overarching Research Question, with four Research Sub-Questions (RSQ), guided the research:

Research Question (RQ): What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

RSQ-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?

Research Design

The researcher utilized a qualitative, historical case study methodology to gather and analyze information to answer the research question for this study. Strauss and Corbin (1998) explain that qualitative research is “any type of research that produces findings not arrived at by statistical procedures or other means of quantification” (pp. 10–11). They further affirm that “the bulk of the analysis is interpretative” (p. 10).

Strauss and Corbin’s (1998) definition of qualitative research concurs with definitions provided by both Creswell (2018) and Taylor and Bogdan (1984, as cited in Kopala & Suzuki, 1999). According to Creswell (2018), “qualitative procedures rely on text image data, have unique steps in data analysis, and draw on diverse strategies of inquiry” (p. 179). This researcher subscribes to the notion set forth by Taylor and Bogdan (1984, as cited in Kopala & Suzuki,

1999) that qualitative research evokes a feeling, idea, or state that develops concepts and patterns of the study.

A researcher conducting a qualitative historical study gathers data through primary and secondary literature sources, rather than through surveys and concentrated statistical procedures. Taylor and Bogdan (1984, as cited in Kopala & Suzuki, 1999) define qualitative research as “research that produces descriptive data: people’s own written or spoken words and observable behavior” (p. 5). Best and Kahn (2003) also explain the historic perspective as being “a meaningful record of human achievement. It is not merely a list of chronological events but a truthful, integrated account of the relationship between persons, events, times, and places” (p. 79). Best and Kahn further describe historical research as the study of something that existed in the past, of studying “what was” (p. 22). Historical research involves “investigating, recording, analyzing, and interpreting” past events for the purpose of discovering generalizations that are helpful in understanding the past and the present,” and even anticipating the future (p. 22).

This qualitative historical case study uses a holistic methodology to view the concepts and patterns of information obtained a) from documents retrieved from websites of publicly traded, global corporations and b) from primary and secondary literature sources collected and analyzed as part of the Literature Review for this study.

Pepperdine University, Graduate School of Education and Psychology’s Institutional Review Board (IRB) recognizes the unique characteristics of qualitative research, which are not applicable to other types of quantitative doctoral research. Nevertheless, this qualitative study abides by the same ethical principles, federal regulations, and campus policies as quantitative research designs.

Setting and Sample

Morse and Richards (2002) explain that “qualitative researchers seek valid representation with sampling techniques such as purposeful sampling” (p. 173). From the population of all global corporations worldwide, the researcher employed a purposeful sampling technique to select five publicly-traded, global organizations to be part of the sample for this study.

To be selected to be part of the sample for the study, organizations had to meet the following criteria:

1. The organization is a publicly-traded, global corporation.
2. Corporate responsibilities and corporate policies for creating, implementing, and measuring CSR are available to the public on the corporation’s official website.

The researcher is an experienced global leader and business consultant, and thus had access to a host of global organizations from which the purposeful sampling for this study could be conducted.

Human Subject Considerations

To verify that this qualitative, historical case study research design poses no risk to human subjects, the researcher sought approval from Pepperdine University, Graduate School of Education and Psychology (GSEP) Institutional Review Board (IRB) before beginning the study (see Appendix A). Pepperdine University, GSEP Institutional Review Board recognizes the unique characteristics of qualitative research. This qualitative, historical case study abides by the same ethical principles, federal regulations, and campus policies as qualitative research studies conducted at Pepperdine University, GSEP.

Moreover, this study does not include secondary or coded data that is in any way sensitive. All qualitative data collected for this study is available for public use. Qualitative data

from the websites of publicly-traded global corporations that are part of this study is publicly available. All primary and secondary sources collected as part of the Literature Review displayed in Chapter II of this study are also available to the public.

Instrumentation

Miller and Salkind (2002) write that in a qualitative case study, “the researcher seeks to develop an ‘*in-depth*’ understanding of the case(s) through collecting multiple data” (p. 163).

The multiple data for this study included:

1. public records from publicly traded, global corporations, and
2. primary and secondary scholarly sources gathered as part of the literature review for this study.

In the process of gathering source information, the researcher validated each form of data for accuracy and clarity to identify any bias that may be present. Creswell (2018) writes:

Validity...is viewed as strength of qualitative studies...determining whether the findings are accurate from the standpoint of the researcher, participant, or the readers of an account. Terms abound in the qualitative literature that speaks to this idea, terms such as trustworthiness, authenticity, and credibility. (pp. 195–196)

Ensuring the validity of the two types of qualitative sources utilized in this study was paramount.

First, the global organizations that were part of the sample for this study are publicly traded. Their websites were key data sources for the study. All information located on these websites is part of the public record because publicly traded corporations are required by law to publish all records for their stakeholders. The information and data downloaded from the websites of these publicly traded, global corporations was deemed to be credible and therefore valid for use in this study.

The researcher also attempted to contact and obtain data currently in the custody of corporate headquarters for each global corporation that is part of this study. The researcher disclosed the date and time that he accessed each organization's data from public records and explained the need to use this data for this academic study. Corporations cooperated with the researcher, as there are no restrictions on data collection from public sources. This leads to the conclusion that primary and secondary sources retrieved directly from publicly-traded corporations' websites, from their corporate offices, and from public records are reliable. All corporate data sources have been cited in the References section of this study.

Second, to help in determining what leadership attributes may be best suited for leading Corporate Social Responsibility initiatives, qualitative data from reliable, primary and secondary sources was gathered and analyzed as part of the Literature Review presented in Chapter II of this study. Based on the reputation of the scholarly journal and/or author, the researcher determined the reliability of each data source before selecting it to be part of the Literature Review. The researcher provided an extensive literature review utilizing both historical, benchmark sources and contemporary sources, such as scholarly journals, noteworthy books, and a variety of other credible print and online sources. All sources of information selected to be part of the Literature Review have been cited in the References section of this study.

Chunks of information from all qualitative sources utilized in this study were coded according to the Coding System for this study (see Table 2), and then presented in Chapter IV of the study, according to the organizational framework outlined in the corresponding Coding System Schema for the study (see Appendix B). The Coding System and the Coding System Schema defined the way in which qualitative, historical data source information was organized. As shown in Appendix B, chunks of text-based information from data sources were recorded as

findings within Chapter IV of this study, which follows the organizational structure outlined in the Coding System Schema. The researcher created a Chapter IV document, saved on his secure laptop, and placed chunks of information into this organizational schema according to the study's Coding System. This detailed Coding System and corresponding Coding System Schema contribute to the validity of the study.

To further strengthen the study design, the researcher incorporated Creswell's (2018) strategies for validating the qualitative data collected and analyzed for this study and, therefore, the accuracy of the findings. Creswell suggests the following strategies for ensuring the validity of data sources:

(1) Use rich, thick descriptions to convey the findings. This may transport readers to the setting and give the discussion an element of shared experiences. (2) Clarify the bias the researcher brings to the study. This self-reflection creates an open and honest narrative that will resonate well with readers. (3) Also present negative or discrepant information that runs counter to the themes. Because real life is composed of different perspectives that do not always coalesce, discussing contrary information adds to the credibility of an account for a reader. (p. 196)

All three of Creswell's strategies were employed while conducting this study. Rich descriptions were used to present and analyze chunks of text from all data sources gathered from corporate websites and from the Literature Review for this study. The researcher's bias was explained clarified in Chapter I of this study. And to add to the researcher's credibility, discrepant theories and opposing viewpoints are presented to within the study's Literature Review. All three of these techniques contributed to ensuring the validity of this study design.

Following IRB approval from Pepperdine University, Graduate School of Education and Psychology (see Appendix A), the researcher began collecting data, with the goal of answering the Research Question for the study.

Data Collection

The researcher collected data to answer the research question for this study in two ways: (a) mining available data sources (documents) from the websites of publicly-traded, global corporations, and (b) mining information (primary and secondary sources) from the Literature Review presented in Chapter II of this study.

Triangulation of qualitative data. Creswell and Miller (2000), as well as Carter et al. (2014), describe four methods of triangulation in qualitative research. Triangulation is a method of ensuring validity of data analysis through the convergence of information from different sources. The four approaches of triangulation in qualitative research are “(a) method triangulation, (b) investigator triangulation, (c) theory triangulation, and (d) data source triangulation” (Creswell & Miller, 2000, p. 1). For this study, validity of data analysis was ensured by *data source* triangulation.

Specifically, data source triangulation for this study was ensured by looking through the lens of two different data sources: a) information from documents mined from websites of publicly-traded, global corporations and b) information from primary and secondary sources that have been collected and analyzed as part of the literature review presented in Chapter II of this study.

Website information and data. First, documents and data were downloaded from each global corporation’s website and then saved on the researcher’s laptop in labeled, numerically-coded files. The information and data downloaded from websites was limited to the topics

associated with each research question for the study: a) corporate responsibilities and b) the corporate policies for creating, implementing, and measuring Corporate Social Responsibility (CSR), and c) best practices for CSR. The researcher also considered requesting hard copies of documents and data from each company's corporate office, but this was not necessary, as all materials were available online. These hard copies would have been organized in numerically-coded folders that correspond to electronic files.

Primary and secondary source review. Second, within Chapter II of this study, the researcher provided a thorough review of literature related to leading global corporations and Corporate Social Responsibility (CSR). Writing the literature review for this study was an important method of qualitative historical data collection. The sources for this study were preserved, organized, and analyzed by the researcher within Chapter II of the study, and primary and secondary source documents were securely stored on the researcher's passcode-protected laptop and in a locked file cabinet, within in numerically-coded files.

Data Management

The researcher managed all data collected for this study in an ethical manner. The documents for this study were preserved and organized by the researcher. Both primary and secondary source documents were securely stored on the researcher's laptop in numerically-coded files. Access to this personal computer required two-step authentication, as well as a password to access the documents themselves. Any hard copies were stored in the researcher's office in a locked file cabinet.

The researcher's bias was noted within the description of the Positionality section of Chapter I of this study. In an effort to clarify the stance of both the researcher and the research offered in this doctoral dissertation study, the researcher listed all possible biases. Taylor and

Bogdan (1984, as cited in Kopala & Suzuki, 1999) encourage the qualitative researcher to suspend his or her own predispositions and beliefs, thus rendering all perspectives necessary. By detailing the researcher's inherent bias, this researcher made every effort to set aside his own beliefs, remaining as objective as possible, thus further validating the qualitative data analysis for this study (Creswell & Miller, 2000). Within Chapter II of the study, the stance of the researcher and the research was clarified again in the Presentation of Findings section.

A discussion of all points of view was presented in the Literature Review within Chapter II for this study. In the same way, the researcher made every effort to ensure that the discussion of findings was unbiased and reflected all viewpoints presented in information from websites of global corporations, and in the review of literature, which were used to triangulate and assure the validity of the study results.

Data Analysis

Primary and secondary qualitative data sources mined from publicly-traded corporate websites and from the Literature Review for this study were examined using a coding system for categorizing data pertinent to the Research Question (RQ) and Research Sub-Questions (RSQs) for the study. Bogdan and Biklen (2003) describe the proper use of a coding system:

As you read through your data, certain words, phrases, patterns of behavior, subjects' way of thinking, and events repeat and stand out. Developing a coding system involves several steps: You search through your data for regularities and patterns as well as for topics your data covers, and then you write down words or phrases to represent these. Coding involves taking data or pictures, segmenting sentences (or paragraphs) or images into categories and labeling those categories with a term. (p. 192)

Because many of the primary and secondary historical data sources for this study were

downloaded from websites, the researcher sorted sources and chunks of information (data) within these sources according to the study's Coding System, which is depicted in Table 2. Data categories and sub-categories within the Coding System aligned with the study's Research Question (RQ) and Research Sub-Questions (RSQs).

Each primary and secondary data source was tagged according to a numerical category (see Table 2) and was filed in a numerically-coded folder on the researcher's laptop, for simple retrieval. Electronic sources within folders were also tagged with their Uniform (or universal) Resource Locator (URL). The researcher backed up the laptop in the cloud and on an external hard drive.

Specific chunks of information within each numerically-coded data source were also categorized according to the Coding System for this study. The detailed coding system for this study, as depicted in Table 2, allowed the researcher to tag each chunk of text (data) with a numeric code corresponding to the appropriate data category, as well as a letter corresponding to the appropriate data sub-category. The researcher created a Chapter IV document in Microsoft Word, which was saved on his secure laptop. Chunks of information were placed into the Chapter IV document according to the study's Coding System Schema (see Appendix B). In this way, all qualitative data were organized and therefore easily retrievable.

Likewise, any printed sources were filed into the selected numerically-coded folders, which correspond to each of the study's online folders, as well as research categories and sub-categories. When all data sources were retrieved, they were analyzed for content and validated for consistency with each of the research question sub-categories. The researcher typed notes in the margins of each document, which corresponded to "key words" indicated on the study's coding system. Creating these written notes acted in the same way as adding a "tag" to an

electronic source. Data were analyzed for regularities, irregularities, and patterns that closely aligned with each numeric codes and key words described in the Coding System (see Table 2).

Table 2

Coding System

Research Question (RQ) and Research Sub-Questions (RSQs)	Key Words	Numeric Code
<i>RQ</i> : What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?	Best Practices: Creating (C) Implementing (I) Measuring (M)	3
	Leadership Styles: (A, B, C, D, etc.)	4
<i>RSQ-1</i> : For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?	Corporate Responsibility: Legal (L) Financial (F) Social (S) Environmental (E)	1
	Corporate Policies: Creating (C) Implementing (I) Measuring (M)	
<i>RSQ-2</i> : What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?	Policy Similarities: Creating (C) Implementing (I) Measuring (M)	2
	Policy Differences: Creating (C) Implementing (I) Measuring (M)	
<i>RSQ-3</i> : Based the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?	Best Practices: Creating (C) Implementing (I) Measuring (M)	3

In an effort to ensure that each document was filed under the correct category and was numerically coded properly, the researcher performed a second review of the data. Information mined from primary and secondary data sources that were sorted into the Coding System (see Table 2) was used to answer Research Sub-Questions as well as the one, overarching Research Question (RQ) for this study.

Summary

This study employed a qualitative, historical case study methodology to examine and decode historical data, with the goal of identifying corporate practices and leadership styles most closely associated with best Corporate Social Responsibility (CSR) practices by publicly traded, global corporations. Chapter III described the methodology that was used to conduct the study, detailing the research design, nature of the study, and analytical techniques. Strategic and Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of Corporate Social Responsibility (CSR), which is a movement designed to encourage companies to engage in sustainable development, working toward ensuring social, environmental, and economic benefits for society and the environment. Based a review of data on CSR within these leaders' organizations, and a comparison of these global corporations' responsibilities and corporate policies, methodology chapter outlined a study designed to answer each of the study's research question sub-categories, as well as the study's overarching research question.

Chapter IV: Results

Introduction

After reviewing the study's problem statement, purpose, and research question, Chapter IV provides the results of this study. Each of the categories listed in the study's coding system schema (see Appendix B) represents a sub-heading within this Chapter IV, which provides the results of this qualitative, historical study on corporate social responsibility (CSR). Chapter IV provides a summary of findings, classified under these categories, which correspond to the coding system for this study (see Table 2), as well as the research questions and research sub-questions for the study.

Chapter IV contains an overview of corporate social responsibility policies and practices as published by publicly-traded global corporations selected to be part of the sample for this study. This study is limited to analysis of qualitative data sources on Corporate Social Responsibility drawn from selected global corporations within selected industries: technology, transportation, manufacturing, pharmaceutical, and entertainment.

The following global corporations listed here, and throughout the study in alphabetical order, were selected for inclusion in this study: Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google. Apple, Alibaba, and Google are all technology companies. FedEx is the only transportation company included in the sample for this study. Both Apple and BMW are manufacturing companies. Allergan is the one pharmaceutical company included in the study. Disney is the sole entertainment company selected to be part of the study. Naturally, there is some crossover between industries. Apple is considered both a technology company and a manufacturing company. Alibaba and Google are both technology companies. All company information included in this chapter is available in the public domain.

Leaders of these global corporations, governments, and people worldwide generally agree that Corporate Social Responsibility (CSR) is crucial to positively shaping societies, and that being strategic with CSR is essential. Strategic & Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of CSR. This is a Strategic and Corporate Social Entrepreneurship study designed to determine the most effective public and corporate policies for creating, implementing, and measuring CSR based on a comparison of corporate responsibilities and policies through a) a review of qualitative data on CSR mined from the websites of publicly-traded, global corporations, and b) a review of primary and secondary literature sources that have been collected as part of the Literature Review in Chapter II of this study. This study will also point to leadership attributes that may be best suited to implementing change in CSR practices and in seeing that change through fruition. Research questions that guided the research and will guide the presentation of findings throughout this chapter are as follows:

Research Question (RQ): What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

RSQ-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?

Presentation of Findings

As shown in Table 3 below, the presentation of findings for this study are organized according to the study's overarching research question and four sub-questions. This discussion of findings begins with a presentation of data for each research sub-question, and ends with a presentation of findings for the study's overarching research question, as it draws upon the findings of all sub-questions.

In addition, each of the following categories correspond to the study's Coding System Schema (see Appendix B), representing a pre-set list of sub-headings (see Appendix B) within this Chapter IV, facilitating a logical presentation of the results of this qualitative, historical study on Corporate Social Responsibility (CSR). The researcher has selected, coded, and saved chunks of text under each of the study's schema categories (see Appendix B). This schema allows for preservation and organization of coded chunks of text from a) corporate websites and b) the literature review for this study, which will be used to answer the study's research question and sub-questions. The numbers and letters associated with each of the following headings reflect the numbers and letters utilized in the coding system (see Table 2) for this study.

Table 3

Summary of the Study's Findings

Research Questions	Findings	Company & CSR Leader	Company Website
<i>Research Question (RQ):</i> What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?	Apple's Best Practices: "Power global business with the sun, wind, and water. Get 100 percent of supply chain to move to 100 percent renewable energy. Stop mining the earth altogether. Use only 100 percent recycled and responsibly sources paper in packaging. Improve on the world's best materials" ("Apple," 2017, p. 3).	Apple Lisa Jackson	www.apple.com
	Allergan's Best Practices "Implement social contract with patients that improves access to safe, high-quality medicines" ("Allergan," 2017, p. 3).	Allergan Brent Saunders	www.allergan.com
	Alibaba's Best Practices "Promote domestic demand. Create job opportunities. Boost rural economy" ("Alibaba," 2017, p. 3).	Alibaba Daniel Zhang	www.alibaba.com
	BMW's Best Practices "Encourage employees to realize their own ideas. Encourage employees to develop internal innovations" ("BMW," 2017, p. 5).	BMW Ursula Mathar	www.bmw.com
	Disney's Best Practices "Enhance focus on the issues that matter most to this business and society. Engage with stakeholders. Tell the story of the company's progress" ("Disney," 2017, p. 3).	Disney Christie McCarthy	www.disney.com
	FedEx's Best Practices "Update latest CSR materiality analysis in Fiscal Year 2016. Seek feedback from stakeholders through a survey and roundtable engagement session with industry groups, customers, investors, sustainability experts, nonprofits and government agencies" ("FedEx," 2017, p. 5).	FedEx Fredrick Smith	www.fedex.com (continued)

Research Questions	Findings	Company & CSR Leader	Company Website
	<p>Google's Best Practices</p> <p>"Pursue aggressive efficiency initiatives. Purchase significant amounts of renewable energy. Buy carbon offsets for any remaining emissions not eliminated" ("Google," 2017, p. 1).</p>	<p>Google Urs Hölzle</p>	<p>www.google.com</p>
<p><i>RSQ-1:</i> For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?</p>	<p>Corporate Responsibilities for all Companies in this Study</p> <ul style="list-style-type: none"> • Legal responsibilities focus on laws and policies to which global corporations must adhere. • Financial responsibilities emphasize the importance of stockholder interests. • Social responsibilities emphasize shareholder values. • Environmental responsibilities emphasize ethical environmental practices that align with both environmental law and shareholder values. 	<p>Apple, Allergan, Alibaba, BMW, Disney, FedEx, Google</p>	<p>www.apple.com www.allergan.com www.alibaba.com www.bmw.com www.disney.com www.fedex.com www.google.com</p>
	<p>Apple's Corporate Policy</p> <p>"To ask less of the planet, we ask more of ourselves." ("Apple," 2017, p. 3).</p>	<p>Apple Lisa Jackson</p>	<p>www.apple.com</p>
	<p>Allergan's Corporate Policy</p> <p>"We are driven by deep engagement with our stakeholders—patients, providers, payers, policymakers and the public—to understand their needs" ("Allergan," 2017, p. 3).</p>	<p>Allergan Brent Saunders</p>	<p>www.allergan.com</p>
	<p>Alibaba's Corporate Policy</p> <p>"Every person has the right to participate in public welfare undertakings" ("Alibaba," 2017, p. 3).</p>	<p>Alibaba Daniel Zhang</p>	<p>www.alibaba.com</p>
	<p>BMW's Corporate Policy</p> <p>"Sustainability is about shaping the future of the BMW Group" ("BMW," 2017, p. 5).</p>	<p>BMW Ursula Mathar</p>	<p>www.bmw.com</p>
	<p>Disney's Corporate Policy</p> <p>"Our Citizenship Commitment: at Disney, we believe that there are no limits to where creativity and imagination can take us" ("Disney," 2017, p. 3).</p>	<p>Disney Christie McCarthy</p>	<p>www.disney.com</p> <p>(continued)</p>

Research Questions	Findings	Company & CSR Leader	Company Website
	<p>FedEx's Corporate Policy</p> <p>"FedEx Corporation will produce superior financial returns for its shareowners by providing high value-added logistics, transportation and related business services through focused operating companies" ("FedEx," 2017, p. 5).</p>	FedEx Fredrick Smith	www.fedex.com
	<p>Google's Corporate Policy</p> <p>"Our mission is to organize the world's information and make it universally accessible and useful" ("Google," 2017, p.1).</p>	Google Urs Hölzle	www.google.com
<p>RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?</p>	<p>Similarities in Corporate Policies</p> <ul style="list-style-type: none"> • Apple, BMW, FedEx, and Google each demonstrate similar methods for creating CSR policies. • There is no published evidence of policy creation for Alibaba and Allergan. • BMW and Google both view their business in an "environmentally sustainable way" as key to "social acceptability" and have "reflected that idea in their mission statements" ("BMW," 2017; "Google," 2017, p. 1). 	<p>Apple, BMW, FedEx, Google</p> <p>Alibaba, Allergan</p> <p>BMW, Google</p>	<p>www.apple.com www.bmw.com www.fedex.com www.google.com</p> <p>www.allergan.com www.alibaba.com</p> <p>www.bmw.com www.google.com</p>
	<p>Differences in Corporate Policies</p> <ul style="list-style-type: none"> • Policies for creating CSR for Alibaba and Allergan reflect basic compliance with corporate responsibilities. • Disney created "policies that affect" their "customer experience" ("Disney, 2017, p. 3). • BMW's CSR policies must "meet both European and U.S. requirements" ("BMW," 2017, p.5). 	<p>Alibaba Allergan</p> <p>Disney</p> <p>BMW</p>	<p>www.allergan.com www.alibaba.com</p> <p>www.disney.com</p> <p>www.bmw.com</p>
<p>RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?</p>	<p>Best Practices in Corporate Policies for <u>Creating</u> CSR</p> <ul style="list-style-type: none"> • "Apple sets strategy, engages stakeholders, and communicates progress. The company's integrated approach means that decisions about Apple values, including the environment, are 	Apple Lisa Jackson	www.apple.com

Research Questions	Findings	Company & CSR Leader	Company Website
	<p>reviewed and supported at the highest levels” (“Apple,” 2017, p. 3).</p> <ul style="list-style-type: none"> “BMW Group encourages employees to realize their own ideas and develop internal innovations” (“BMW,” 2017, p. 5). 	BMW Ursula Mathar	(continued) www.bmw.com
	<p>Best Practices in Corporate Policies for <u>Implementing</u> CSR</p> <ul style="list-style-type: none"> Apple has “taken initiative to stop mining the earth altogether” (“Apple, 2017, p. 3). BMW “encourages employees to realize their own ideas and develop internal innovations” (“BMW,” 2017, p. 5). 	Apple Lisa Jackson BMW Ursula Mathar	www.apple.com www.bmw.com
	<p>Best Practices in Corporate Policies for <u>Measuring</u> CSR</p> <ul style="list-style-type: none"> “Disney-controlled advertising (on U.S. kid-focused media platforms and Disney-owned online destinations) with a CSR focus measured by number of advertisers of food and beverages that comply with U.S. Nutrition Guidelines” (“Disney,” 2017, p. 3). 	Disney Christie McCarthy	www.disney.com
	<ul style="list-style-type: none"> BMW Group “achieved a top mark (A) for climate protection measures” (“BMW, 2017, p. 5). 	BMW Ursula Mathar	www.bmw.com
RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?	<p>Leadership Attributes: Apple’s Lisa Jackson</p> <ul style="list-style-type: none"> Global Ethical Transformational 	Apple Lisa Jackson	www.apple.com
	<p>Leadership Attributes: Allergan’s Brent Saunders</p> <ul style="list-style-type: none"> Global Ethical 	Allergan Brent Saunders	www.allergan.com
	<p>Leadership Attributes: Alibaba’s Daniel Zhang</p> <ul style="list-style-type: none"> Transformational 	Alibaba Daniel Zhang	www.alibaba.com

Research Questions	Findings	Company & CSR Leader	Company Website
	Leadership Attributes: BMW's Ursula Mathar <ul style="list-style-type: none"> • Global • Ethical • Transformational 	BMW Ursula Mathar	www.bmw.com (continued)
	Leadership Attributes: Disney's Christie McCarthy <ul style="list-style-type: none"> • Global • Ethical • Transformational 	Disney Christie McCarthy	www.disney.com
	Leadership Attributes: FedEx's Fredrick Smith <ul style="list-style-type: none"> • Global • Ethical • Transformational 	FedEx Fredrick Smith	www.fedex.com
	Leadership Attributes: Google's Urs Hölzle <ul style="list-style-type: none"> • Ethical 	Google Urs Hölzle	www.google.com

Findings for research sub-question 1: Corporate social responsibilities. As shown in Table 3, the study's findings specific to corporate social responsibilities and corporate policies are used to answer Research Question-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

As noted in Chapter II, Corporate Social Responsibility (CSR) is a movement designed to encourage companies to engage in sustainable development, working toward ensuring social, environmental, and economic benefits for both society and the environment. For this study, corporations' responsibilities will be presented according to four categories, in order of priority (see Table 3). First, legal responsibilities focus on laws and policies to which global corporations must adhere. Second, financial responsibilities emphasize the importance of stockholder interests. Third, social responsibilities emphasize shareholder values. And, fourth, environmental responsibilities emphasize ethical environmental practices that align with both environmental law and shareholder values. CSR data collected for this study predominantly fell into the social

and environmental responsibility categories, while less data were available regarding legal and financial responsibilities.

Legal (L). Each publicly-traded, global corporation selected to be a part of this study is based in the United States; therefore, they must comply with a variety of U. S. laws and regulations, in addition to in addition to the law of their country of origin. If companies based in the U. S. break the law, they could face civil and criminal charges.

Qualitative data regarding corporations' legal responsibilities was obtained from annual reports, which publicly-traded companies based in the U.S. are required by law to publish on their public websites. All legal findings within this category pertain to all US-based, global organizations selected for participation in the study.

According to the United States Securities and Exchange Commission, the following descriptions and applicable laws pertain to all publicly-traded, global corporations selected for participation in this study:

Transparency and Continuing Disclosures: A public company's disclosure obligations begin with the initial registration statement that it files with the SEC. But the disclosure requirements don't end there. Public companies must continue to keep their shareholders informed on a regular basis by filing periodic reports and other materials with the SEC. The SEC makes these documents publicly available without charge on its EDGAR website. The filed documents are subject to review by SEC staff for compliance with federal securities laws. (United States Securities and Exchange Commission, 2017, p. 4)

The following are some of the reports that may be filed by U.S.-based public companies. The *Annual Reports on Form 10-K* is a report that provides companies' "audited annual financial statements and a discussion of the company's business results. For suggestions

on making your way through an annual report, you may be interested in our *How to Read a 10-K* and *Beginner's Guide to Financial Statements*" (United States Securities and Exchange Commission, 2017, p. 4). The *Quarterly Reports on Form 10-Q* is a report that must be filed by public companies for each of the first three quarters of their fiscal year. (After the fourth quarter, public companies file an annual report instead of a quarterly report.) The quarterly report includes unaudited financial statements and information about the company's business and results for the previous three months and for the year to date. The quarterly report compares the company's performance in the current quarter and year to date to the same periods in the previous year. *Current Reports on Form 8-K* must be filed with the SEC by companies who are announcing "major events that shareholders should know about, including bankruptcy proceedings, a change in corporate leadership (such as a new director or high-level officer), and preliminary earnings announcements. Companies must file Proxy Statements because shareholder voting constitutes one of the key rights of shareholders. They may elect members of the board of directors, cast non-binding votes on executive compensation, approve or reject proposed mergers and acquisitions, or vote on other important topics. Proxy statements describe the matters to be voted upon and often disclose information on the company's executive compensation policies and practices. Finally, companies must file *Additional Disclosures* when "other federal securities laws and SEC rules require disclosures about a variety of events affecting the company. These include proposed mergers, acquisitions and tender offers; securities transactions by company insiders, and beneficial ownership by a person or group that reaches or exceeds five percent of the company's outstanding shares.

There are also labor laws that protect the labor force in the U.S., whether the employer is a local business or a global corporation. These laws are mandated by the United States

Department of Labor:

Summary of the Major Laws of the Department of Labor: The Department of Labor (DOL) administers and enforces more than 180 federal laws. These mandates and the regulations that implement them cover many workplace activities for about 10 million employers and 125 million workers. Following is a brief description of many of DOL's principal statutes most commonly applicable to businesses, job seekers, workers, retirees, contractors and grantees. This brief summary is intended to acquaint you with the major labor laws and not to offer a detailed exposition. For authoritative information and references to fuller descriptions on these laws, you should consult the statutes and regulations themselves. Rulemaking and Regulations provides brief descriptions of and links to various sources of information on DOL's rulemaking activities and regulations. (United States Department of Labor, 2018, p. 1)

Financial (F). The financial standing of each company selected to be part of the sample for this study is listed in Table 4 according to stock price, market capitalization, and price-earnings ratio, as published by Dow Jones, Nasdaq, and S&P 500 official websites. None of the companies in this study published a coloration between their CSR practices and their financials. CSR is a practice for the greater good and not a tool to increase profits. Within financial Table 4 below, the researcher has presented a snapshot of the current financial standing of each company. The financial data were collected from global corporations selected to be part of this study on March 17, 2018 at 3:40 p.m., Eastern Standard Time.

Table 4

Financial Data Collected from Selected Global Corporations

Company	Symbol	Stock Price \$	Market Cap \$B	P/E ratio
Apple	AAPL	206.66	903.28	17.41
Allergan	AGN	185.68	54.4	-
Alibaba	BABA	181.68	512.95	49.14
BMW	BMW	86.21€	55.75€	7.47
Disney	DIS	113.12	154.68	17.17
FedEx	FDX	240.75	67.52	23.17
Google	GOOG	1,223.15	798.9	63.11

Social (S). Findings pertaining to global corporations' social responsibilities, which speak to shareholder values, are summarized in Table 3, and supporting details are provided within Appendix C in alphabetical order by company name.

Environmental (E). Findings pertaining to global corporations' environmental responsibilities, which speak to shareholder values, are summarized in Table 3, and supporting details are provided in Appendix C in alphabetical order by company name.

Findings for research sub-question 1: Corporate policies. As depicted in Table 3, the study's findings specific to corporate policies will be used to answer part (b) of Research Sub-Question-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

For this study, findings pertaining to publicly-traded, US-based, global corporations' corporate policies will be presented according to three categories, which align with the study's Coding System (see Table 2) and Coding System Schema (see Appendix B). The three categories are Creating (C), Implementing (I), and Measuring (M).

Creating (C). Based on the qualitative data gathered for this study, corporate CSR policy creation appears to originate in the mission and values of each company. The findings for each company are summarized in Table 3, and supporting details are provided in Appendix D, according to company, in alphabetical order.

Implementing (I) & Measuring (M). Companies selected to be part of this study, and as a norm for reporting purposes, merge the act of measuring methodology into the implementation aspect of their CSR policies. Therefore, even though the Coding System (see Table 2) and the Coding System Schema (see Appendix B) for the study dictate that findings pertinent to Implementing (I) and Measuring (M) CSR policies be provided within this Chapter IV as separate categories, they will be provided together under this heading. These findings are summarized in Table 3 and supporting details are provided within Appendix D, according to an alphabetical listing of companies selected for participation in this study.

Findings for research sub-question 2(a): Policy similarities. To broaden the research horizon for this study, elected companies for this study were purposely chosen from a diverse set of industries. As shown in Table 3, the findings presented in this section on policy similarities in Corporate Social Responsibility, among companies selected to be part of the sample for this study, will be used to answer Research Sub-Question-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

Among these selected companies, CSR policy similarities are few, while differences are apparent in the qualitative data that has been collected. As dictated by the study's Coding System (see Table 2) and Coding System Schema (see Appendix B), findings within this section on Policy Similarities (2) are organized into three categories: Creating (C), Implementing (I), and Measuring (M).

Creating (C). Preserving the earth's resources is a common goal reflected in four of the companies' CSR statements of their mission and values. Similarities among companies are stated in the following findings, which are listed alphabetically within Appendix E, according to company name.

- Apple: "To ask less of the planet, we ask more of ourselves" ("Apple," 2017, p. 2).
- BMW: "We view sustainability – not just in our vehicles, but throughout the entire value chain – as a basic requirement for tomorrow's individual mobility and ensuring its social acceptability" ("BMW," 2016, p. 4).
- FedEx: "Long-term health of our business is directly connected to the health of the planet" ("FedEx," 2017, p. 9).
- Google: "Our values reflect the fundamental importance of ...commitment to the environment. Operating our business in an environmentally sustainable way has been a core value from the beginning" ("Google," 2017, p. 7).

Implementing (I). The following is a listing of similarities in findings regarding implementation policies among the companies selected to be part of the sample for this study. Companies are listed alphabetically, according to company name.

- Apple: "Power a global business with the sun, wind, and water? Get 100 percent of our supply chain to move to 100 percent renewable energy? Stop mining the earth

altogether? Use only 100 percent recycled and responsibly sources paper in our packaging? Improve on the world's best materials?" ("Apple," 2017, p. 13).

- BMW: "Remain committed to the principles of the United Nations Global Compact and have systematically implemented its Ten Principles at all locations worldwide since 2001. Our sustainability strategy also supports the Sustainable Development Goals adopted by the United Nations in autumn 2015" ("BMW," 2016, p. 27).
- FedEx: "Three key pillars: Economy, Environment and People. Without question, we realize the interests of our communities, our workplaces, and the planet are intertwined" ("FedEx," 2017, p. 4).
- Google: "We believe we can help the world meet its energy and resource needs in a way that drives innovation and growth while reducing greenhouse gas (GHG) emissions and the use of virgin materials and water" ("Google," 2017, p. 16).

Measuring (M). The following is a listing of similarities in findings regarding measuring the effectiveness of global corporations' CSR policies. Companies are listed alphabetically, according to company name.

- Apple: "We're pushing our manufacturing partners to join us in the fight against climate change. Seven major suppliers have now pledged to power their Apple production entirely with renewable energy by the end of next year" ("Apple," 2017, p. 2).
- BMW: "BMW Group achieved a top mark A for climate protection measures. This makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row" ("BMW," 2016, p. 4).
- FedEx: FedEx implemented CSR in the following ways: "Invested \$46m in 97

countries; Reduced aircraft emission by 22%; Secured alternative fuel for 2019 operations; Increased FedEx Express vehicle fuel efficiency by 35%; Completed 12 LEED certified Express buildings; Completed 18 on-site solar energy installations” (“FedEx,” 2017, p. 9)

- Google: “Our use of renewable energy has been growing rapidly. In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%.” (“Google,” 2017, p. 7)

Findings for research sub-question 2(b): Policy differences. Different industries use distinctive resources leading to diverse CSR policies among each of the companies selected as part of the sample for this study. As shown in Table 3, the findings presented in this section on policy differences in Corporate Social Responsibility, among companies selected to be part of the sample for this study, will be used to answer Research Sub-Question-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

Creating (C). Differences in policy creation among global corporations’ CSR policies are summarized in Table 3, and supporting details are provided in Appendix E, listed alphabetically according to company name.

Implementing (I). Differences in policy implementation among global corporations’ CSR policies are summarized in Table 3, and supporting details are presented in Appendix E, listed alphabetically according to company name.

Measuring (M). Differences in policy measurement among global corporations’ CSR policies are summarized in Table 3, and supporting details are provided in Appendix E, listed alphabetically according to company name.

Findings for research sub-question 3: Best practices. According to *Harvard Business Review*, “the purpose of CSR is to align a company’s social and environmental activities with the its business purpose and value. The term generally applies to efforts that go beyond what may be required by regulators or environmental protection groups” (“Google,” 2017). Furthermore, “policies must have an official owner or steward within the enterprise” (“Google,” 2017). As shown in Table 3, the findings presented in this section on best practices for Corporate Responsibility Policies, among companies selected to be part of the sample for this study, will be used to answer Research Sub-Question-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

Creating (C). Findings related to creating best practices for CSR policies are summarized in Table 3, and supporting details are provided within Appendix F, listed alphabetically according to company name.

Implementing (I). Findings related to implementing best practices for CSR policies are summarized in Table 3 and supporting details are provided within Appendix F, alphabetically according to company name.

Measuring (M). Findings related to measuring best practices for CSR policies are summarized in Table 3, and supporting details are provided within Appendix F, alphabetically according to company name.

Findings for research sub-question 4: Leadership attributes. A few Chief Executive Officers for global corporations selected for inclusion in this study were themselves in charge of CSR; however, most corporations designate distinct leaders for their CSR initiatives. As depicted in Table 3 and Table 5, the findings presented in this section point to the attributes of global leaders in leadership positions within the companies selected to be part of the sample for this

study; these leaders were selected because they may be best suited to leading Corporate Social Responsibility initiatives within their companies.

These findings will be used to answer Research Sub-Question-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives? Findings within this section are first presented by company, in alphabetical order. They are then presented according to the three attributes of global leaders that emerged as being best suited to leading Corporate Social Responsibility initiatives.

CSR Leaders of global corporations emerged as system thinkers in action. Senge (1990) discusses this practice:

...human endeavors are also systems. They...are bound by invisible fabrics of interrelated actions, which often take years to fully play out their effects on each other. Since we are part of the lacework work ourselves, it is doubly hard to see the whole pattern of change. Instead, we tend to focus on snapshots of isolated parts of the system and wonder why our deepest problems never seem to get solved. Systems thinking is a conceptual framework, a body of knowledge and tools that has been developed over the past fifty years, to make the full patterns clearer, and to help us see how to change them effectively. (p. 7)

With constant changes in today's business landscape comes a unique breed of corporate leaders. Leaders who are in charge of their company's corporate social responsibilities appear to be forward thinkers, performed tasks that were ethical, transformative, inspiring, value-driven, and strategic. They seem to be changed agents, catalysts, and advocates. These leaders perform

actions geared towards a better world. Some demonstrate emotional intelligence, while others exhibit compelling vision.

Table 5

Findings for Research Sub-Question 4

Research Question	Findings	Company & CSR Leader	Company Website
RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?	Leadership Attributes: Apple's Lisa Jackson <ul style="list-style-type: none"> • Global • Ethical • Transformational 	Apple Lisa Jackson	www.apple.com
	Leadership Attributes: Allergan's Brent Saunders <ul style="list-style-type: none"> • Global • Ethical 	Allergan Brent Saunders	www.allergan.com
	Leadership Attributes: Alibaba's Daniel Zhang <ul style="list-style-type: none"> • Transformational 	Alibaba Daniel Zhang	www.alibaba.com
	Leadership Attributes: BMW's Ursula Mathar <ul style="list-style-type: none"> • Global • Ethical • Transformational 	BMW Ursula Mathar	www.bmw.com
	Leadership Attributes: Disney's Christie McCarthy <ul style="list-style-type: none"> • Global • Ethical • Transformational 	Disney Christie McCarthy	www.disney.com
	Leadership Attributes: FedEx's Fredrick Smith <ul style="list-style-type: none"> • Global • Ethical • Transformational 	FedEx Fredrick Smith	www.fedex.com
	Leadership Attributes: Google's Urs Hölzle <ul style="list-style-type: none"> • Ethical 	Google Urs Hölzle	www.google.com

These findings, along with the extensive literature review from Chapter II, allowed the researcher to identify the following three attributes of contemporary, global leaders who may be best suited to leading CSR initiatives. Findings pertaining to leadership attributes are summarized in Table 3 and Table 5.

- **Apple:** Apple's CSR Leader is Lisa Jackson, VP of Environment, Policy & Social Initiatives. Jackson writes: "The Office of Environment, Policy and Social Initiatives works with teams across Apple to set strategy, engage stakeholders, and communicate progress...decisions about Apple values, including environment, are reviewed and supported at the highest levels of the company" ("Apple," 2017, p. 2).

As a CSR leader, Jackson poses five bold questions that shed the light into the path of environmental success: "1. Can we power a global business with the sun, wind, and water? 2. Can we get 100 percent of our supply chain to move to 100 percent renewable energy? 3. Can we stop mining the earth altogether? 4. Can we use only 100 percent recycled and responsibly sources paper in our packaging? 5. Can we improve on the world's best materials?" ("Apple," 2017, p. 2)

- **Allergan:** Allergan's CSR Leader is Brent Saunders, Chairman, President & CEO. Saunders writes: "As we innovate, we are mindful of our impact on communities—local, national, and global. Allergan is committed to protecting the health, safety, and well-being of the people...and we continue to work with our supply chain partners" ("Allergan," 2017, p. 3).
- **Alibaba:** Alibaba's CSR Leader is Daniel Zhang, CEO of Alibaba Group. Zhang explains: "Adhere to 'public good mindset, business methods,' undertake more social responsibilities" ("Alibaba," 2016). Zhang makes it Alibaba's mission to enable

business everywhere to move the company forward. Alibaba pledges to “give full play to the reachability of future physical terminals and the power of cloud computing and big data, exert the strength of ecosystem, promote platform-based empowerment, and support social development” (“Alibaba,” 2016).

- BMW: BMW’s CSR Leader is Ursula Mathar, Head of Sustainability and Environmental Protection at the BMW Group. Mathar writes about “involving employees and fostering innovation” (“BMW,” 2017, p. 1). BMW Group fosters innovation. As part of the “Innovationswerk Accelerator Programme”, BMW affords employees opportunities to propose new offerings including business models, product, and services not currently offered. In 2016, the “Innovationswerk accelerator streamlined seven teams and their ideas and contributed towards the development of an “agile innovation culture” in the BMW Group” (“BMW, 2017, p. 2).
- Disney: Disney’s CSR Leader is Christie M. McCarthy, Senior Executive Vice President and Chief Financial Officer at The Walt Disney Company (Disney). McCarthy believes Disney’s efforts to be a good corporate citizen directly impacts their bottom line as well as their brand. Disney advocates responsible business practices that entails an ethical approach to creating products, and preserving earth resources at every stage of their business. “Our efforts not only strengthen the bond we have with families, our employees, and our business partners, they play an essential role in the long-term strength of our company and our brands, both locally and around the world” (“Disney,” 2017, p. 5).
- FedEx: FedEx’s CSR Leader is Frederick W. Smith, Chairman & CEO of FedEx. The FedEx website displays Smith’s leadership attributes: “Our annual global citizenship

report covers FedEx enterprise-wide strategies, goals, programs and progress across three key pillars: Economy, Environment and People. Our future depends on recognizing and balancing those needs in everything we do across our business” (“FedEx,” 2017, p. 4).

FedEx provides a clear statement of *CSR Materiality and Risk Assessment* by conducting routine CSR materiality assessments. FedEx seeks “feedback from stakeholders through a survey and roundtable engagement session with industry groups, customers, investors, sustainability experts, nonprofits and government agencies. This will assist us in modifying our materiality matrix in the future” (“FedEx,” 2017, p. 4).

The company’s statement regarding *Mitigating Citizenship Risks* also reveals the long-range vision of Smith’s leadership. FedEx’s recognizes “key issues that impact our business enables us to manage associated risks and capitalize on potential opportunities. We plan for the long-term across our operations to mitigate potential negative impacts on our revenue, costs, reputation and business continuity” (“FedEx,” 2017, p. 4).

According to FedEx, “The FedEx Board of Directors, supported by management, oversees all risk management activities” (2017, p. 19).

- Google: Google’s CSR Leader is Urs Hölzle, Senior Vice President of Technical Infrastructure. The Google web page on *Environmental Sustainability at Google* reveals Hölzle’s leadership attributes are reflected in Google’s stated values: “At Google, our values reflect the fundamental importance of inclusion, openness, science, and commitment to the environment. Operating our business in an environmentally sustainable way has been a core value from the beginning”. In 2017 “Google will reach 100% renewable energy for its global operations—a landmark

moment for our company that also makes good business sense” and intend to “provide a platform for users to change the world” (“Google,” 2017, p. 25).

The Google web page on *Addressing a Global Challenge* also reveals Hölzle’s leadership attributes. Google shared alarming data reflecting the ever-rising use of natural resources at twice the rate of population growth. “We believe we can help the world meet its energy and resource needs in a way that drives innovation and growth while reducing greenhouse gas (GHG) emissions and the use of virgin materials and water” (“Google,” 2017, p. 25).

Based on a thorough analysis of actions and writings of the global, corporate leaders of each company that is part of the sample for this Corporate Social Responsibility (CSR) study, the researcher determined three attributes that are best suited to leading CSR initiatives. Table 6 displays each contemporary, global leader’s attributes, which are referenced in the findings within this section on leadership attributes. This table provides a visual representation, by company, of attributes indicating that a global leader may be best suited to leading CSR initiatives.

Attribute A: Global. The findings of this study indicate that the attribute “Global” is one of three attributes possibly indicating that an individual is best suited to leading CSR initiatives. Every company in this study is a global conglomerate, extremely successful, and enormously impactful. The literature review for this study, presented in Chapter II, reveals traits of global leaders that align with actions taken by the CSR leaders in this study (see Table 6). The ability to be successful while navigating a complex, multinational environment that consists of variety of social, cultural and political value systems is a challenge for global leaders. For example, global leaders are able to adapt to their environment. They are conscientiousness, culturally

sensitive, open-minded, optimistic, and resilient. They are culturally and emotionally intelligent and are able to tolerate a certain level of ambiguity (Cumberland, et al, 2016).

Table 6

Attributes of Contemporary, Global Leaders, by Corporation

	<i>Attribute A: Global</i>	<i>Attribute B: Ethical</i>	<i>Attribute C: Transformational</i>
Company:			
Apple	√	√	√
Allergan	√	√	
Alibaba			√
BMW	√	√	√
Disney	√	√	√
FedEx	√	√	√
Google		√	

Attribute B: Ethical. The findings of this study point to the attribute “Ethical” as a second attribute possibly indicating that an individual is best suited to leading CSR initiatives. The literature review for this study, presented in Chapter II, discusses Ethical Leadership, which portrays similar conduct of the study CSR leaders. As organizations continue to evolve, ethical considerations become increasingly important. Perhaps the most straightforward reason to be ethical is that people are required by law to be ethical. In fact, the U. S. Congress passed *The Sarbanes-Oxley Act* in 2002, incentivizing ethical business practices in reaction a rash of corporate and accounting scandals. Section 406 of the law, titled “Code of Ethics for Senior Financial Officers,” requires each corporation to have a code of ethics “applicable to its principle financial officer and controller or principal accounting officer, or persons performing similar functions” (p. 1). This code includes standards promoting the following behaviors:

1) Honest and ethical conduct, including the ethical handling of actual or apparent conflict of interest between personal and professional relationships. 2) Full fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the issuer. 3) Compliance with applicable governmental rules and regulations. (*The Sarbanes-Oxley*, 2002, p. 2)

Attribute C: Transformational. The findings of this study point to the attribute “Transformational” as being the third of three attributes possibly indicating that an individual is best suited to leading CSR initiatives. Transformational or Charismatic Leadership theories focus on a leader’s innate personality. Charisma, as defined by sociologist Max Weber (1947), is “a certain quality of an individual personality by virtue of which he is considered extraordinary and treated as endowed with supernatural or exceptional forces or qualities” (p. 10). The charismatic basis of leadership is most evident in leaders that have made a difference in realigning or invigorating struggling organizations. Even though charisma technically is not defined as a trait, the degree to which leaders are charismatic is not determined by the leader, but rather by individual followers’ perceptions of leaders. The belief that charisma plays an important role has continued to fuel the belief that there is a divide between those who can and cannot lead, and that there are those who only have the ability to follow. CSR leaders in this study appear to demonstrate charisma as they realign and invigorate their organizations while adapting to social and environmental challenges.

Findings for the study’s overarching research question: Corporate social responsibility best practices, as demonstrated by contemporary, global leaders. As summarized in Table 3 and Table 7, the qualitative data collected under this category of findings presents Corporate Social Responsibility (CSR) best practices that are demonstrated by

contemporary global leaders. Findings presented in this final section of Chapter IV have been gathered to help the researcher answer this study's overarching Research Question: *Research Question (RQ)*: What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

Supporting evidence for these findings is provided in Appendix F and are presented within three categories: Creating (C), Implementing (I), and Measuring (M).

Creating (C). The following findings reveal best practices for creating Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in Appendix G, according to company in alphabetical order. A synopsis will follow this presentation of findings for creating best practices for CSR, as demonstrated by contemporary, global leaders.

Synopsis of best practices for creating CSR. Apple established best CSR practice creation with commissioning a qualified candidate for the undertaking: Lisa Jackson, a Princeton Graduate Chemical Engineer and a former Commissioner of the New Jersey Department of Environmental Protection. Jackson spent a sixteen-career as an Environmental Protection Agency (EPA) administrator before joining Apple as its Vice President of Environment, Policy, and Social Initiatives. Jackson wrote a book on policy and procedures ("Disney," 2017).

Allergan elected not have a designated CSR leader and relies on its CEO Brent Saunders whose experience in creating CSR policy and best practices may be limited or average at best ("Allergan," 2017). Alibaba elected not have a designated CSR leader and relies on its CEO Daniel Zhang whose experience in creating CSR policy and best practices may be limited or average at best ("Alibaba," 2016). BMW established best CSR practices creation with

commissioning a qualified candidate for the undertaking: Ursula Mathar, a global leader formally in charge of the Sustainability and External Reporting department of Bayer AG's central Environment and Sustainability division ("BMW," 2016). Disney established best CSR practices creation with commissioning a qualified candidate for the undertaking: Christie M. McCarthy, a formal Executive Vice President and Chief Financial Officer of Imperial Bancorp and a global leader at Disney in charge of its international treasury, corporate alliance and its global real estate, and Chairman of the Supervisory Board of Euro Disney. As Senior Executive Vice President and Chief Financial Officer of The Walt Disney Company, McCarthy "oversees the company's worldwide finance organization, investor relations, corporate planning, enterprise controllership, tax, treasury, real estate, risk management, global product and labor standards and enterprise social responsibility" ("Disney," 2017, p. 3).

FedEx elected not have a designated CSR leader and relies on its CEO Frederick W. Smith whose experience in creating CSR policy and best practices may be limited or average at best. (“FedEx,” 2017).

Table 7

Findings for The Study's Overarching Research Question

Research Questions	Findings	Company & CSR Leader	Company Website
<p><i>Research Question (RQ):</i> What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?</p>	<p>Apple's Best Practices</p> <p>"Power global business with the sun, wind, and water. Get 100 percent of supply chain to move to 100 percent renewable energy. Stop mining the earth altogether. Use only 100 percent recycled and responsibly sources paper in packaging. Improve on the world's best materials" ("Apple," 2017, p. 3).</p>	<p>Apple Lisa Jackson</p>	<p>www.apple.com</p> <p>(continued)</p>

Research Questions	Findings	Company & CSR Leader	Company Website
	Allergan's Best Practices "Implement social contract with patients that improves access to safe, high-quality medicines" ("Allergan," 2017, p. 3).	Allergan Brent Saunders	www.allergan.com
	Alibaba's Best Practices "Promote domestic demand. Create job opportunities. Boost rural economy" ("Alibaba," 2017, p. 3).	Alibaba Daniel Zhang	www.alibaba.com
	BMW's Best Practices "Encourage employees to realize their own ideas. Encourage employees to develop internal innovations" ("BMW," 2017, p. 5).	BMW Ursula Mathar	www.bmw.com
	Disney's Best Practices "Enhance focus on the issues that matter most to this business and society. Engage with stakeholders. Tell the story of the company's progress" ("Disney," 2017, p. 3).	Disney Christie McCarthy	www.disney.com
	FedEx's Best Practices "Update latest CSR materiality analysis in Fiscal Year 2016. Seek feedback from stakeholders through a survey and roundtable engagement session with industry groups, customers, investors, sustainability experts, nonprofits and government agencies" ("FedEx," 2017, p. 5).	FedEx Fredrick Smith	www.fedex.com
	Google's Best Practices "Pursue aggressive efficiency initiatives. Purchase significant amounts of renewable energy. Buy carbon offsets for any remaining emissions not eliminated" ("Google," 2017, p. 1).	Google Urs Hölzle	www.google.com

Google established best CSR practices creation with commissioning a qualified candidate for the undertaking: Urs Hölzle, Senior Vice President of Technical Infrastructure. Hölzle is a global leader at Google and its Senior Vice President of Technical Infrastructure. Hölzle holds a

Ph.D. from Stanford and serves as the Chairman and President of Open Networking Foundation. He served as a Senior Vice President of Operations at Google Inc. He served as a Vice President of Engineering of Google Inc. In that role he led development of Google Inc.'s operational infrastructure (“Google,” 2017, p. 15).

Implementing (I). The following findings reveal best practices for implementing Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in Appendix G, according to company in alphabetical order. A synopsis will follow this presentation of findings for creating best practices for CSR, as demonstrated by contemporary, global leaders.

Synopsis of best practices for implementing CSR. Apple implemented best CSR practices with commissioning a qualified candidate for the undertaking: Lisa Jackson, a Princeton Graduate Chemical Engineer and a former Commissioner of the New Jersey Department of Environmental Protection. Jackson spent a sixteen-career as an Environmental Protection Agency (EPA) administrator before joining Apple as its Vice President of Environment, Policy, and Social Initiatives. Jackson wrote a book on policy and procedures. "What we've committed to is 100 percent recycled material to make our products, or renewable material. We're working like gangbusters on that" (“Apple,” 2017). According to “Apple,” (2017), Jackson told *News.Com.Au*, "As far as I know, we're the only company in the sector trying to figure that out. Most people talk about recycling electronics, but the material is not necessarily used in new electronics." "Let's be really clear, there is nothing about Apple's thinking on our devices that isn't for having a long-lasting device that's great for the planet, that

can then be recycled, and hopefully be reused to make more devices," answered Jackson. "That's our goal ultimately" ("Apple," 2017, p. 8).

Allergan implemented CSR best practices through its CEO Brent Saunders whose experience in creating CSR policy and best practices may be limited or average at best. Allergan implementation has been via set of goals. Delegating CSR matters to various departments throughout the company appears to be the implementation process ("Allergan," 2017). Alibaba implemented CSR best practices through its CEO Daniel Zhang whose experience in creating CSR policy and best practices may be limited or average at best. Delegating CSR matters to various departments throughout the company appears to be the implementation process ("Alibaba," 2016). BMW implemented best CSR practices through commissioning a qualified candidate for the undertaking: Ursula Mathar, a global leader formally in charge of Bayer AG's Sustainability and External Reporting department, which is part of the company's central Environment and Sustainability division. "Involving employees and fostering innovation" ("BMW," 2017, p. 4). Disney implemented best CSR practices through commissioning a qualified candidate for the undertaking: Christie M. McCarthy, a formal Executive Vice President and Chief Financial Officer of Imperial Bancorp and a global leader at Disney in charge of its international treasury, corporate alliance and its global real estate, and Chairman of the Supervisory Board of Euro Disney. Senior Executive Vice President and Chief Financial Officer of The Walt Disney Company, McCarthy "oversees the company's worldwide finance organization, investor relations, corporate planning, enterprise controllership, tax, treasury, real estate, risk management, global product and labor standards and enterprise social responsibility" ("Walt Disney," 2017, p. 3). McCarthy writes, "We believe that our efforts to be a good

corporate citizen have a direct impact on our financial strength, as well as our reputation as one of the most trusted and admired companies in the world” (“Walt Disney,” 2017, p. 3).

FedEx implemented CSR best practices through its CEO Frederick W. Smith whose experience in creating CSR policy and best practices may be limited or average at best. Delegating CSR matters to various departments throughout the company appears to be the implementation process. (“FedEx,” 2017). Google established best CSR practices creation with commissioning a qualified candidate for the undertaking: Urs Hölzle, Senior Vice President of Technical Infrastructure. Hölzle is a global leader at Google and its Senior Vice President of Technical Infrastructure. Hölzle holds a Ph.D. from Stanford and serves as the Chairman and President of Open Networking Foundation. He served as a Senior Vice President of Operations at Google Inc. He served as a Vice President of Engineering of Google Inc. (“Google,” 2017). In that role, he led development of Google Inc.'s operational infrastructure, explaining:

Humanity is using natural resources at an astonishing rate. During the 20th century, global raw material use rose at about twice the rate of population growth 1 year, our economy consumes far more than what the planet can naturally replenish.

(“Google,” 2017, p. 25)

Measuring (M). The following findings reveal best practices for measuring Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in Appendix G, according to company in alphabetical order. A synopsis will follow this presentation of findings for creating best practices for CSR, as demonstrated by contemporary, global leaders.

Synopsis of best practices for measuring CSR. Apple measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy:

Apple CSR programs and initiatives involve providing support for local communities in a variety of ways:

Global Volunteer Program that was launched in 2011 to encourage employees to volunteer in local communities. More than USD 75 billion was donated to charities since 2011. . . . Employees have been granted the right to choose projects relevant to their local communities since 2015. . . . Apple Education and Development program free of charge at 18 of their factories where 280,000 workers engaged in this program in 2016. . . .

Expected mothers are offered 4 weeks prior and 14 weeks post-delivery paid leave.

Fathers and non-birth parents afforded 6 weeks of parental leave. . . . Apple enforces The Supplier Code of Conduct for the electronic industry with an average of 95% compliance.

. . . Apple Supplier EHS Academy aimed to improve employee health and safety engages 240 suppliers and 270,000 workers worldwide. . . . Apple and Gender Equality &

Minorities lead to a workforce comprised of 32% female, 9% black, and 12% Hispanic.

35% of 125,000 new hires in 2016 were women. 27% of 80,000 U.S. workforce came from underrepresented minority groups the same year. . . . Equal pay was reached 100%

in 2016. (“Apple,” 2017, p. 15)

Allergan measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy. CSR leader, Chairman, President & CEO Brent Saunders states that “The public’s expectation is that we exist to heal and cure. It’s an expectation that mirrors our own” (“Allergan,” 2017, p. 2). As a pharmaceutical company and as a part of its social contract with patients, Allergan is guided by four principles:

1) Invest & Innovate: We are committed to invest billions of dollars, at risk, to develop life-enhancing innovations. 2) Access & Pricing: We commit to making these branded therapeutic treatments accessible and affordable to patients while also ensuring that we can continue to meet our “Invest & Innovate” obligations outlined in Principle 1. 3) Quality & Safety: We commit to intensely monitoring the safety of our medicines and promptly reporting and acting on new safety data. We also commit to maintaining high standards of quality while maintaining a continuous supply of our medicines. 4) Education: We are committed to appropriately educating physicians about our medicines so that they can be used in the right patients for the right conditions. These are Allergan’s commitments to the medical professionals and patients who count on them to continue finding new treatments for their most pressing medical needs. (“Allergan,” 2017, p. 9)

Alibaba measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy:

Alibaba is guided by societal demand as it takes actions towards social impact: To Promoting employment, Alibaba provides entrepreneurship platform to empower the disabled; to boost community development, Alibaba supports the development of public welfare organizations; To alleviate poverty and help with disaster relief, Alibaba improves public welfare platform and engages employees in public welfare.

(“Alibaba,” 2016, p. 3)

In addition, “Alibaba’s retail business ecosystem created more than 15 million job opportunities,” and Alibaba’s “online stores on Taobao and Tmall [platforms] created 11.4 million job opportunities” (“Alibaba,” 2016, p. 3). Moreover, the company’s “e-commerce logistic platforms created 2.03 million job opportunities” (“Alibaba,” 2016, p. 3)

BMW measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy: “Funding corporate citizenship expenditures in 2016, we spent a total of € 87.8 million on our corporate citizenship activities (2015: € 39.1 million)” (“BMW,” 2016, p. 37). BMW expenses on CSR in 2016 increased three-fold to three hundred percent (p. 37).

Disney measured best CSR practice through a set of outcomes that followed its set goals in the creation part of CSR policy:

In 2016, 70% of globally licensed wholesale foods met our global Nutrition Guidelines.

In 2016, North America met the target. By 2015, all Disney-controlled advertising on U.S. kid-focused media platforms and Disney-owned online destinations oriented to families with younger children will be with food and beverages that comply with the Nutrition Guidelines. (“Disney,” 2017, p. 44)

By 2016, Disney supported the “creation of 50 play spaces for kids” (“Disney,” 2017, p. 44).

FedEx measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy:

FedEx Tuition Assistance is available to all employees and more than \$15 million in tuition assistance was provided in 2017 across the enterprise. . . . FedEx hired 143,327 team members in 2016 and retains 88% of its full-time members. FedEx paper product is 98% Forest Stewardship Council (FSC) certified or from other third part-certified sustainable. FedEx Ground engaged and supported more than 6,450 independent businesses that employed nearly 58,000 people and generated \$4.4 billion in annual revenue for those businesses. (“FedEx,” 2017, p. 67)

Google measured best CSR practices through a set of outcomes that followed its set goals in the creation part of CSR policy. In fact, Google provides a statement on its website titled, “Creating Healthier, Happier Workplaces”:

Since Google was founded, we have always been focused on creating physical work environments that support human and environmental health. In 2010, we started asking for transparency about the material content of building products that we purchased. We learned that supply chain transparency in the building industry was extremely challenging and that a surprising number of concerning substances are commonly used in building materials, such as formaldehyde and heavy metals.

In 2012, Google gave a \$3 million grant to the U.S. Green Building Council to improve human health and well-being by supporting more industry research and better standards around healthy materials. (“Google,” 2017, p. 26)

Summary

This study employed a qualitative, historical case study methodology to examine and decode historical data, with the goal of identifying corporate practices and leadership styles most closely associated with best Corporate Social Responsibility (CSR) practices by publicly traded, global corporations. Based on a review of qualitative data on CSR collected from these global leaders’ corporate websites, and a comparison of these global corporations’ responsibilities and corporate policies, Chapter IV provides the findings of this study. In Chapter V of this study, these findings will be referenced and used to draw conclusions to answer the study’s overarching research question and four research sub-questions.

Chapter V: Conclusions

Introduction

Based on the research findings presented in Chapter IV of this study, Chapter V will draw logical conclusions about best Corporate Responsibility (CSR) practices for US-based, publicly-traded, global corporations, as demonstrated by contemporary, global leaders. Governments, global leaders, corporate executives, and people worldwide generally agree that Corporate Social Responsibility (CSR) is crucial to positively shaping societies, and that being strategic with CSR is essential. Strategic & Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable, impactful forms of CSR.

This chapter provides a brief introduction and then offers conclusions regarding the study's key findings, organized according to the study's research question and research sub-questions (see Table 8), which align with the study's Coding System (see Table 2) and the Coding System Schema (see Appendix B). Following a discussion of conclusions, implications for policy and practice, as well as an evaluation of the study itself, are provided. Chapter V then concludes with recommendations for further study and a chapter summary.

The purpose of this Strategic and Corporate Social Entrepreneurship study is to determine the most effective public and corporate policies for creating, implementing, and measuring CSR based on a comparison of corporate responsibilities and policies through a) a review of qualitative data on CSR mined from the websites of publicly-traded, global corporations, and b) a review of primary and secondary literature sources that have been collected as part of the Literature Review in Chapter II of this study. This study will also point to leadership attributes that may be best suited to implementing change in CSR practices and in seeing that change

through fruition. All company information included in this chapter is available in the public domain.

Companies and industries purposely selected for this study were Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google. Apple is considered both a technology and manufacturing company; BMW is a manufacturing company; FedEx is a transportation company; Alibaba and Google are technology companies; Allergan is a pharmaceutical company; and Disney is an entertainment company.

Based on this study's comprehensive literature review and its thorough research on corporate social responsibilities, findings presented in Chapter IV led to the conclusion that companies should be a) strategic in creating, implementing, and measuring corporate CSR beset practices and b) selective in their leadership choices, so that they can power forward to fulfill their social, environmental, and financial commitments to stakeholders. This type of strategic thinking is driven by current stakeholder needs, which are often highlighted following global corporations' impingement on society and the environment in the process of realizing their ultimate goal of becoming the biggest, most valuable, and most recognized brands in the world.

Governments, global leaders, corporate executives, and people worldwide generally agree that Corporate Social Responsibility is crucial to positively shaping societies and protecting the environment, and that being strategic with CSR is essential. As defined in Chapter I, Strategic and Corporate Social Entrepreneurship (SCSE) is a practice intended to support corporate endowments in developing effective, executable and impactful forms of CSR.

Based on a review of qualitative data on CSR published by publicly-traded, global, corporate organizations, and based on a comparison of these global corporations' responsibilities and corporate policies, the purpose of this study is to determine the most effective corporate

policies for creating, implementing, and measuring CSR. More specifically, this study will compare corporate responsibilities and policies based on a) a review of qualitative data on CSR located on these selected publicly-traded, global organizations' websites and b) a review of literature on Corporate Social Responsibility, Strategic and Corporate Social Entrepreneurship, Corporate Entrepreneurship, Social Entrepreneurship, both historical and contemporary leadership theory, and other concepts closely related to the study. This study will also point to leadership attributes that may be best suited to implementing change in CSR practices.

Based on the problem and purpose of this study, the following overarching research question, with four research sub-questions (RSQ), will guide the research (see Table 8):

Research Question (RQ): What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?

RSQ-1: For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?

RSQ-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?

RSQ-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?

Table 8

Summary of Conclusions

Research Questions	Conclusions	Company & CSR Leader	Company Website
<i>Research Question (RQ):</i> What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders?	<ul style="list-style-type: none"> Apple emerged with best CSR practices that encompassed environmental and social initiatives. 	Apple Lisa Jackson	www.apple.com
	<ul style="list-style-type: none"> BMW emerged as a global leader in CSR initiatives worldwide. 	BMW Ursula Mathar	www.bmw.com
	<ul style="list-style-type: none"> Disney's CSR practices were locally focused. 	Disney Christie McCarthy	www.disney.com
	<ul style="list-style-type: none"> Google's financial ability allowed it to engage in CSR by purchasing carbon offsets. 	Google Urs Hölzle	www.google.com
<i>RSQ-1:</i> For corporations, what are a) the corporate responsibilities and b) the corporate policies for creating, implementing, and measuring CSR?	Corporate Responsibilities <ul style="list-style-type: none"> Corporate responsibilities were the same for all companies in this study. CSR priorities for all companies in this study, in order of importance, were financial, social, and then environmental. 	Apple, Allergan, Alibaba, BMW, Disney, FedEx, Google	www.apple.com www.allergan.com www.alibaba.com www.bmw.com www.disney.com www.fedex.com www.gogle.com
	Corporate Policies <ul style="list-style-type: none"> Apple embeds its environmental policy in its mission and values statement. BMW leads the pack in terms of environmental policies. Disney embeds citizenship commitment in its corporate policy. Google declares in its mission and value statement that the company will meet "the challenges posed by climate change." 	Apple BMW Disney Google	www.apple.com www.bmw.com www.disney.com www.google.com
<i>RSQ-2:</i> What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?	Similarities <ul style="list-style-type: none"> Apple, BMW, FedEx, and Google share similar methods for creating Corporate Social Responsibility policies. There is no published evidence of policy creation for Alibaba and Allergan. 	Apple, BMW, Google Alibaba, Allergan	www.apple.com www.bmw.com www.gogle.com www.allergan.com www.alibaba.com (continued)

Research Questions	Conclusions	Company & CSR Leader	Company Website
	<p>Differences</p> <ul style="list-style-type: none"> • Apple manufactures most of its products in China, so creating CSR policies includes requirements in both its host country (China) and its home country (USA). • BMW's CSR policies must meet European and U.S. requirements. • Disney has created policies that affected the company's customer experience. 	<p>Apple</p> <p>BMW</p> <p>Disney</p>	<p>www.apple.com</p> <p>www.bmw.com</p> <p>www.disney.com</p>
<p>RSQ-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR?</p>	<p>Best Practices in Corporate Policies for <u>Creating</u> CSR</p> <ul style="list-style-type: none"> • Apple's CSR policies are integrated in their approach, which indicates that "decisions about Apple's values, including environmental policy, are reviewed and supported at the highest levels" ("Apple," 2017, p. 4). • BMW Group has aligned the company's social needs with its resources and capability, executing a well-organized CSR policy while involving employees and fostering innovation. • Disney Company believes that "Disney's efforts to be a good corporate citizen have a direct impact on the company's financial strength" ("Disney, 2017, p. 7). 	<p>Apple</p> <p>BMW</p> <p>Disney</p>	<p>www.apple.com</p> <p>www.bmw.com</p> <p>www.disney.com</p>
	<p>Best Practices in Corporate Policies for <u>Measuring</u> CSR</p> <ul style="list-style-type: none"> • Apple's CSR policies may be measured by the fact that the company is almost at its goal of 100% use of sustainable resources. • BMW's CSR success may be measured by its employee reward system for innovation. • Disney's CSR success may be measured by its financial performance. • Google's CSR success may be measured by its values, "which reflect the fundamental importance of inclusion, openness, science, and commitment to the environment" ("Google," 2017, p. 25) 	<p>Apple</p> <p>BMW</p> <p>Disney</p> <p>Google</p>	<p>www.apple.com</p> <p>www.bmw.com</p> <p>www.disney.com</p> <p>www.google.com</p> <p>(continued)</p>

Research Questions	Conclusions	Company & CSR Leader	Company Website
<p><i>RSQ-4:</i> Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives?</p>	<p>Attributes of Best Contemporary, Global CSR Leaders</p> <p>Global: All leaders in this study emerged as global leaders, through policy creation, implementation, and impactful achievements that demonstrated global leadership (GL) competencies. Their aptitudes, skills, values, and abilities align with GL competencies. Daniel Zhang of Alibaba had CSR functions that were vague at best and focused primarily on job creation for the economy.</p>	Apple Lisa Jackson	www.apple.com
		Allergan Brent Saunders	www.allergan.com
		Alibaba Daniel Zhang	www.alibaba.com
		BMW Ursula Mathar	www.bmw.com
		Disney Christie McCarthy	www.disney.com
		FedEx Fredrick Smith	www.fedex.com
		Google Urs Hölzle	www.google.com
	<p>Ethical: All leaders in this study would be considered ethical based on the fact that none of their companies have been found guilty of major wrong doing. CSR leadership begins with the wrong to be righted, and the CSR leaders of companies included in this study were commissioned to fix the damage that their companies had created, whether to the environment or to society in terms of labor.</p> <p>Daniel Zhang of Alibaba and Urs Hölzle of Google did not appear to be in charge of any specific ethics policies for their companies; however, their actions satisfied minimum ethical standards. Other leaders of companies in this study demonstrated ethics beyond this basic standard.</p>	Apple Lisa Jackson	www.apple.com
		Allergan Brent Saunders	www.allergan.com
		BMW Ursula Mathar	www.bmw.com
		Disney Christie McCarthy	www.disney.com
		FedEx Fredrick Smith	www.fedex.com
		Alibaba Daniel Zhang	www.alibaba.com
		Google Urs Hölzle	www.google.com
	<p>Transformational: Most leaders in this study exhibited transformational attributes through policy creation, implementation, and measured outcome.</p>	Apple Lisa Jackson	www.apple.com
		Alibaba Daniel Zhang	www.alibaba.com
		BMW Ursula Mathar	www.bmw.com
			(continued)

Research Questions	Conclusions	Company & CSR Leader	Company Website
	Brent Saunders of Allergan and Urs Hölzle of Google were aware of their companies' social and environmental responsibilities; however, their actions simply satisfied the status quo.	Disney Christie McCarthy	www.disney.com
		FedEx Fredrick Smith	www.fedex.com
		Allergan Brent Saunders	www.allergan.com
		Allergan Google	www.google.com

Discussion of Key Findings

In general, key findings of this study lead to the conclusions that global companies ought to be:

- strategic in creating, implementing, and measuring the CSR beset practices for global corporations that are indicated by this study's findings, and
- selective in their leadership choices, giving serious consideration to choosing female CSR leaders, so global corporations can power forward to fulfill their social, environmental, and financial commitments to stakeholders.

Also demonstrated by the study's findings, overall best practices in Corporate Social Responsibility (CSR) policy *creation, implementation and measurement* for global companies are as follows: First, CSR appears to be at the forefront of today's corporate thinking. Second, CSR is what some companies are doing now and will do in the future in an attempt to right companies' past social and environmental wrongs. Third, some companies use CSR primarily to promote their brands—the social or environmental good that comes brand awareness being secondary. Fourth, sharing best CSR practices seems to be the norm, as more and more companies model and attempt to outpace each other in doing well by doing good. Fifth, all companies in this study seem to be doing good with regard to addressing environmental issues,

like depleting the earth's resources and continuing to destroy of the ozone layer. Sixth, creating employee-centric programs like Alibaba's Entrepreneurship Platform and Apple's Education and Development Program seem to be effective in terms of societal demand. Seventh, most companies that are willing and able to purchase carbon offsets proudly do so. Eighth, most companies are investing ample time and money in preserving what is left of the earth.

Specific to *creating* CSR policy, most companies demonstrated the following best practices: First, write CSR policy into the company's mission and vision statement. Second, CSR policy must be impactful and recognized by customers, government, and other organizations that measure and compare CSR practices.

Specific to *implementing* CSR policy, most companies demonstrated the following best practices: First, as a norm for reporting purposes, companies merge measuring methodology into the implementation aspect of their CSR policies. Second, implementation may differ based on the capabilities of each company in terms of knowledge, available resources, and capabilities, so it is appropriate for implementation of CSR policies to vary among companies, based on their goals.

Specific to *measuring* CSR policy, most companies demonstrated the following best practices: First, it is appropriate for companies varied in terms of measurable CSR results because their intended goals and intended target (audience). Best practices for measuring CSR are unique to every company in this study because these practices are based solely in each company's take on CSR. Second, companies measure their environmental impact using carbon footprint guidelines and LEED certification levels. Third, for social impact, variation emerged based on each company's view on CSR and its relevancy to their operation.

The process of collecting, coding, and analyzing CSR data for this study was copious. Corporations selected to be part of the sample provided an abundance of information on CSR. Emerging out of data collected in this research, corporate policies, goals, and measurable CSR results seemed strategic at times but for the most part they appeared to be random. Many CSR challenges addressed by the study, such as global warming, were urgent in nature but in practice were addressed by corporations only on a voluntary basis. Leaders of global corporations selected to be part of this study are under pressure both to realize public expectations about doing some good for society and the environment, as well as to adhere to legal requirements and meet financial obligations.

All conclusions drawn by the researcher within this Chapter V of the study are based on findings uncovered and presented in Chapter IV of the study. The discussion of findings within Chapter V also will follow the same organization adopted in previous chapters—beginning with an analysis of qualitative research collected to answer the study’s four research sub-questions, and then concluding with an analysis of data that answers the overarching research question for this study (see Table 8). Therefore, the first category presented in this chapter is designed to answer the first Research Sub-Question-1: For corporations, what are (a) the corporate responsibilities and (b) the corporate policies for creating, implementing, and measuring CSR.

Conclusions regarding research sub-question-1(a): Corporate social responsibilities.

As demonstrated by the study’s findings, corporate Social Responsibility (CSR) appears to be at the forefront of today’s corporate thinking. The researcher’s analysis of qualitative data from publicly-traded global corporations’ that were the subjects of this study demonstrates that CSR is what some companies are doing now and will do in the future in an attempt to right companies’ past social and environmental wrongs. Other companies use CSR primarily to promote their

brands, and the social or environmental good that comes brand awareness being secondary. This is a case of what comes first: the need for CSR action—or the CSR action itself? As shown by the findings of this study, sharing best CSR practices seems to be the norm, as more and more companies model and attempt to outpace each other in doing well by doing good. All companies in this study seem to be doing quite a bit of good with regard to addressing environmental issues like depleting earth's resources and continually destroying the ozone layer. Similarly, overworking and underpaying employees is finally catching up with corporations like Apple and Alibaba, and possibly many others worldwide. Creating employee-centric programs like Alibaba's Entrepreneurship Platform and Apple's Education and Development Program seem to be effective in terms of societal demand, based on their own published measurable results.

Qualitative data demonstrated many forms of CSR repairs, or “actions” as they are called by companies. And when global corporations lack the know-how or are unable to pin-point a specific environmental issue that they solely have caused, they are quick to blame global warming or other high-profile environmental issues in an attempt to buy time to address the issue. The concept of Carbon Offsets is an example of this concept and is evident in the qualitative data collected from Google, Apple, and FedEx. Google perfectly describes the concept as follows in its statement on “Carbon Offsets: Collaboration and Due Diligence Introduction”: Google purchases carbon offsets as a way to invest in green projects. When Google purchases a carbon offset, they “rely heavily on research, collaboration, standards and due diligence to guarantee we’re getting a quality offset that provides long-term global benefit”. Google describes carbon offset as “an investment in an activity that reduces carbon emissions. The reduction in carbon emissions is represented by a carbon credit. The credit, usually verified by a third party, signifies that greenhouse gas emissions are lower than they would have been

had no one invested in the offset”. The way one credit is measured according to google is by equating it to 1 metric ton of carbon dioxide averted from infiltrating the ozone. Google through this collaboration, helps “reduce global greenhouse gas emissions and contribute to the communities in which we operate” (“Google,” 2017, p. 37).

Most major companies willing and able to purchase carbon offsets proudly do so.

According to an article in *Fortune Magazine* published in July 2017:

About 100 companies are responsible for 71% of the world’ greenhouse gas emission.

The burning of fossil fuels has increased by orders of magnitude in the last 30 years as China and India have joined the process of industrialization that the West started in the middle of the 18th century. More greenhouse gases were emitted from human activity in the last 30 years than in the previous 150, according to CDP’s research. (Paris Accord, 2017, p. 6)

Google is not expected to fix the harm that oil companies have been causing for more than a century; however, Google directly benefits from their product, which in this case is energy in the form of electricity. Google, Apple, Alibaba, and other giant technology companies would cease to exist if electricity were unavailable. Data collected as part of this study shows that these global corporations all are investing heavily in alternative energy, but not fast enough to fulfil their operational needs. Therefore, companies that were part the study, including Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google, participated in the carbon offset program. “We want to run our business in an environmentally responsible way, and energy consumption is the largest portion,” says Neha Palmer, Head of Energy Strategy and Development at Google’s Global Infrastructure Group (Google, 2017, p. 4).

Companies explored as part of this study tend to view their corporate social responsibilities through two lenses: their return on equity (ROI) and the public perception of their brands. While all companies have legal responsibilities, as part of the findings for this study, three corporate responsibilities stood out: financial, social, and environmental. Financial responsibility dictates what companies must do for their stockholders. Social responsibility drives what companies do for their community, and environmental responsibility most often is mandated by government regulations or environmental law.

Legal (L). Laws to protect the environment exist today in many countries. In the United States, The Environmental Protection Agency (EPA) enforces environmental law. Congress passed the Pollution Prevention Act in 1990. This Act states that "the Environmental Protection Agency must establish a source reduction program which collects and disseminates information, provides financial assistance to States, and implements the other activities" (United States Environmental Protection Agency, EPA, n.d., p. 1). The EPA is responsible for carrying out The Pollution Prevention Act of 1990.

All companies who participated in this study are publicly traded and, in the U.S., they are obligated to abide by U.S. laws, in addition to the laws governing their country of origin. Companies that operate in the U.S. and break the law could be charged with both civil and criminal action. The publicly-traded corporations chosen to be part of this study produce annual reports and are legally obligated to publish and make their reports available to the public, which they do via their public websites. According to the Securities and Exchange Commission (SEC), the following description and applicable laws are required apply to all companies analyzed as part of in this study. This information is available in the public domain.

U.S.-based corporations are required by law to act with complete transparency and to provide disclosures on a continuing basis. . . . A public company's disclosure obligations begin with the initial registration statement that is filed with the SEC. But the disclosure requirements don't end there. Public companies must continue to keep their shareholders informed on a regular basis by filing periodic reports and other materials with the SEC. The SEC makes these documents publicly available without charge on its EDGAR website. (United States Securities and Exchange Commission, 2017, p. 4)

Specific documents must be filed with EDGAR and "are subject to review by SEC staff for compliance with federal securities laws" (United States Securities and Exchange Commission, 2017, p. 4).

The following documents are merely a sampling of reports that could be filed by U.S.-based, public corporations. This information is available in the public domain.

Annual Reports on Form 10-K. This report includes the company's audited annual financial statements and a discussion of the company's business results. For suggestions on making your way through an annual report, you may be interested in our How to Read a 10-K and Beginner's Guide to Financial Statements. (United States Securities and Exchange Commission, 2017, p. 4)

Quarterly Reports on Form 10-Q. Public companies must file this report for each of the first three quarters of their fiscal year. (After the fourth quarter, public companies file an annual report instead of a quarterly report.) The quarterly report includes unaudited financial statements and information about the company's business and results for the previous three months and for the year to date. The quarterly report compares the company's performance in the current quarter and year to date to the

same periods in the previous year. (United States Securities and Exchange Commission, 2017, p. 4)

Current Reports on Form 8-K. Companies file this report with the SEC to announce major events that shareholders should know about, including bankruptcy proceedings, a change in corporate leadership (such as a new director or high-level officer), and preliminary earnings announcements. For more, see our How to Read an 8-K.

(United States Securities and Exchange Commission, 2017, p. 4)

Proxy Statements. Shareholder voting constitutes one of the key rights of shareholders. They may elect members of the board of directors, cast non-binding votes on executive compensation, approve or reject proposed mergers and acquisitions, or vote on other important topics. Proxy statements describe the matters to be voted upon and often disclose information on the company's executive compensation policies and practices. (United States Securities and Exchange Commission, 2017, p. 4)

Additional Disclosures. Other federal securities laws and SEC rules require disclosures about a variety of events affecting the company. These include proposed mergers, acquisitions and tender offers; securities transactions by company insiders, and beneficial ownership by a person or group that reaches or exceeds five percent of the company's outstanding shares. (United States Securities and Exchange Commission, 2017, p. 4)

Foreign companies also are required to file reports with the Securities and Exchange Commission but need to file different reports.

Moreover, there are labor laws that protect workers in the U.S., whether they are employed by local or global companies. These laws are mandated by the United States Department of Labor (2018) and are provide in a “Summary of the Major Laws of the Department of Labor.” This information is available in the public domain.

The Department of Labor (DOL) administers and enforces more than 180 federal laws.

These mandates and the regulations that implement them cover many workplace activities for about 10 million employers and 125 million workers. . . . Following is a brief description of many of the DOL's principal statutes, most commonly applicable to businesses, job seekers, workers, retirees, contractors and grantees. This brief summary is intended to acquaint you with the major labor laws and not to offer a detailed exposition.

. . . Rulemaking and Regulations provide brief descriptions of and links to various sources of information on DOL's rulemaking activities and regulations. (p. 5)

Financial (F). The researcher’s analysis of the financial status of companies that are part of this study indicate that each company appears to be financially healthy. As shown in Table 9, Apple, Google, and Alibaba appear to be the largest companies in the world. These companies’ size is significant when it comes to the disposable income that these companies can part with to invest in addressing social and environmental issues.

Table 9

Financial Status of Publicly-Traded, Global Corporations in this Study

Company	Symbol	Stock Price \$	Market Cap \$B	P/E ratio
Apple	AAPL	206.66	903.28	17.41
Allergan	AGN	185.68	54.42	-
Alibaba	BABA	181.72	512.95	49.14
BMW	BMW	86.21€	55.75€	7.47
Disney	DIS	113.12	154.68	17.17
FedEx	FDX	240.75	67.52	23.17
Google	GOOG	1,223.15	798.9	63.11

This financial data indicates that companies are capable of spending on social and environmental causes to fulfill their Corporate Social Responsibility and take pride in sharing the investments they have made or plan to make toward the betterment of society and preserving earth resources. For example, Apple “donated more than USD 75 billion since 2011” (2017, p. 17). Allergan “committed to invest billions of dollars to develop life-enhancing innovations” and “supported 365 organizations with more than \$9 million in funding” (p. 35). BMW writes that the company “spent a total of total of € 87.8 million on our corporate citizenship activities (2015: € 39.1 million)” (p. 9). The Walt Disney Company, in 2016, “contributed more than \$400 million in cash and in-kind support” (p. 2). FedEx states that “Tuition Assistance is available to all employees and more than \$15 million in tuition assistance was provided in 2017 across the enterprise” (p. 51). Google “committed to invest \$2.5 billion in solar and wind project and gave \$3 million grant to the U.S. Green Building Council to improve human health and well-being by supporting more industry research and better standards around healthy materials” (p. 6). Based on these numbers, it is clear that these companies are selective in the areas in which they invest in terms of CSR, in as such they have strategically aligned with their investment interests.

Social (S). Social responsibilities in the context of this study align with what companies do for the communities in which they operate. For this study, communities are defined as where a corporation’s main corporate headquarters is stationed, where they manufacture their product, and where they sell their product or services. Social responsibility, to align with this definition of communities, includes the company’s workforce.

The following are examples social responsibility gleaned from analyzing data collected from companies that were part of this study. Apple, for instance, offers an Education and Development program free of charge at eighteen of their factories, where 280,000 workers were

engaged in 2016 alone. Allergan promises Quality & Safety: “We commit to intensely monitoring the safety of our medicines and promptly reporting and acting on new safety data” (Allergan, 2018, p. 7).

Alibaba appears to focus most of its CSR on employment, both internally and externally in the digital space where they operate:

To Promoting employment, Alibaba provides entrepreneurship platform to empower the disabled. To boost community development, Alibaba supports the development of public welfare organizations. To alleviate poverty and help with disaster relief, Alibaba improves public welfare platform and engages employees in public welfare. (“Alibaba,” 2017, p. 4)

BMW emerged as having the most comprehensive, socially-driven CSR policy. In fact, BMW’s social platform is the only one that seems to be up-to-date with current social challenges. BMW specifies its social responsibility in the following areas: long-term employee development, diversity, promoting female employees and managers, understanding customers better through cultural diversity, integrating refugees, adapting global commitment to local needs, funding corporate citizenship expenditures, contributing to prosperity through growth, opening up new business fields such as URBAN-X.

Disney appears to direct its focus on the community where it operates. Disney offers a set of programs to serve communities’ various needs: VoluntEARS, Nutrition, Healthy Living, International Labor Standards, Philanthropic Efforts, Looking Ahead (“Disney,” 2017).

FedEx prioritizes its social responsibilities with Diversity and Inclusion. This is strategic, in that FedEx considers its diversified customer base:

Our business success relies on providing exceptional service to an increasingly diverse customer base. We see the diversity of backgrounds, perspectives and experiences that our team members bring to the company as essential to fostering exceptional business results. (p. 7)

Google offers two distinct programs that address social needs. Internally, Google is well known for the creation of healthier and happier workplaces. Google campuses are examples for others to model, and the popular Hollywood movie “The Internship” paints a clear picture of Google’s corporate culture. Externally, Google has partnered with “Harvard University, the Durst Organizations, Perkins + Will, and HomeFree Affordable Housing to launch Portico as a tool for the entire industry” (“Google,” 2017, p. 25). Portico is concept to advance healthy materials use in the supply chain.

Environmental (E). Environmental responsibilities have a broader reach, focusing on the preservation of the earth’s resources. Global warming denotes the need to slow down our human consumption of natural resources. Companies in this study appear to have solid plans to use alternative energy, recycle, or use recycled material, but published no specific plans to repair the damage that already exists or eliminate the use of destructive materials associated with oil and nuclear energy. Data collected as part of this study indicates that most companies have moved toward solar energy, yet none have published in their CSR reports any plans regarding the process for disposing of solar panels and lithium ion batteries.

Needless to say, these companies are investing ample time and money in preserving what is left of the earth:

Apple’s new campus is open space and has 9000+ drought-tolerant trees. And, it’s powered by 100 % renewable energy... “Seven major suppliers of Apple have pledged to

power their production entirely with renewable energy by the end of next year (“Apple,” 2017, p. 9).

In 2016, Allergan “set an ambitious goal” of reducing its “environmental impact by committing to a 20% reduction by 2020,” and its “water consumption decreased by a dramatic 7%, compared to 2015” (“Allergan,” 2017, p. 9). Alibaba published no valid environmental plans in its CSR report but did mention “New governance” and “platform governance” (p. 12), though no details were disclosed. BMW, on the other hand, is extremely active in environmental protection: “In 2016, the BMW Group took first place in the automotive industry...the BMW Group achieved a top mark A for climate protection measures” (BMW Group, 2016, p. 1). Similarly, The Walt Disney Company (Disney) is pioneering environmentally friendly acts. Most significantly, Disney reaches millions of children every day through its entertainment channels, and sustaining the environment is at the core of its corporate mission. Disney’s “efforts to conserve natural resources” include the Disney Conservation Fund (DCF), with the goal of “reversing the decline of at-risk wildlife” and “increasing the time kids and families spend in nature: DCF has provided \$45 million in grants to nonprofit organizations in 115 countries, working with communities to protect wildlife and connect children around the world with the wonder of nature” (p. 5). FedEx also set ambitious goals for environmental programs. In 2016 alone, FedEx invested \$46m in 97 countries and reduced aircraft emissions by 22%. FedEx is aggressively pursuing alternative fuel for their 2019 operations. Most noticeably, FedEx Express vehicle fuel efficiency was increased by 35% (“FedEx,” 2017).

Likewise, Google’s social responsibility stands out among companies in this study. Google outlines environmental problems and the need to take action. Google provides a specific plan to “reach 100% renewable energy for all operations in 2017” (“Google,” 2017, p. 25).

Google also “invested \$2.5 billion in solar and wind projects” and considers water a top priority, writing that “The United Nations predicts that by 2025, two-thirds of the world’s population will live in water-stressed conditions” (“Google, 2017, p. 10). Moreover, Google suggests a change in the way people view waste:

Humankind’s current linear economy is based on a *take-make-waste model*: We take resources from the environment and make something, which quickly becomes waste. But natural resources are too valuable to go in a straight line to landfill. By *repairing, reusing, and recycling* products, we can recapture resources and use them again and again. (p. 10)

Conclusions regarding research sub-question-1(b): Corporate policies. Aligning with corporate social responsibilities, corporate policies guide the creation, implementation, and measurement of actions taken toward tackling any challenge (see Table 8). Environmental challenges for each of the companies selected to be part of this study are as follows.

Creating (C). Most publicly-traded, global corporations that were analyzed as part of this study demonstrated the creation of corporate CSR policy by writing it into their mission and vision statements. Apple embeds its environmental policy in its mission and values statement, “To ask less of the planet, we ask more of ourselves” (p. 1). Allergan, though taking environmentally responsible action, does not have a specific policy regarding the environment. Likewise, Alibaba lacks a policy regarding the environment, and the only mention of the word is related to the business environment as an “Internet-based convenient environment” and a “business model that can achieve sustainable development” (p. 7). BMW, however, leads the pack in terms of environment related policies. BMW declares, “For us, sustainability is about shaping the future of the BMW Group” (BMW Group, 2016, p. 2). BMW explains that the

company believes that “the only way to achieve success in the long term is through sustainable action” (BMW Group, 2016, p. 1). BMW puts forth the idea that sustainability is a lifestyle and remains “committed to the principles of the United Nations Global Compact” (“BMW,” 2017, p. 3). Disney embedded citizenship commitment in its corporate policy, and includes the environment in its mission and values statement. Disney “finds examples of those inspired to envision a brighter tomorrow and the aspiration to make that dream comes true” (p. 2). FedEx outlines its environmental policy in its mission and values statement under “Responsibility,” writing, “We champion safe and healthy environments for the communities in which we live and work.” Google declares in its mission and value statement that the company will meet “the challenges posed by climate change and the need for resource efficiency by working to empower everyone—businesses, governments, nonprofit organizations, communities, and individuals—to use Google technology to create a more sustainable world.” (“Google, 2017, p. 2).

Implementing (I). Companies in this study, and as a norm for reporting purposes, merge measuring methodology into the implementation aspect of their CSR policies; therefore, the researcher will discuss the acts of *implementing* and *measuring* as described by the terms published by said companies in their 2016 annual reports.

Apple uses the term “sharing best practices,” as they believe that sharing their commitment and their vision “make a difference well beyond Apple’s business” (“Apple,” 2017, p. 1). Apple also advocates for implementation and measurement of strong policies, and in 2016, Apple “joined Google, Microsoft, and Amazon to sign an amicus brief in support of the Environmental Protection Agency’s Clean Power Plan” (p. 2). Apple’s CSR’s global leader, Lisa Jackson, spoke to “700 senior government, business, and community leaders, at the seventh

Clean Energy Ministerial, where she called for governments across the world to put a price on carbon to address climate change” (p. 2).

Allergan’s environmental positions and policies, or lack thereof, focus on current sustainability, including climate change, are presented in various sections of their annual report, but this company focuses to a greater extent on its employees and their work environment.

Alibaba’s position and policies, or lack thereof, focusing on current sustainability issues including climate change, and are also presented in various sections of their annual report, but the company places greater emphasis on its employees and their work environment.

BMW continuously integrates “sustainability” into its business model and “consolidates this integration” (“BMW,” 2017, p. 3). BMW has lobbied for environmental policies, and their *Position on the Implementation of the EU CSR Directive in Germany*. The directive on CSR reporting in 2014 to be affected as national law by the end of 2016. “The law however was adopted by the German Bundestag in early 2017, meaning that the reporting requirement will take effect for Germany for business year 2017” (“BMW”, 2017, p.4). Disney’s environmental policies are not clear in their CSR report although they are very active in preserving earth resources. This is a case where companies may be adopting best practice approach that other resulted on good outcomes for other institutions.

FedEx’s environmental policy implementation priority is the Movement of Hazardous Materials: “FedEx takes seriously the risks associated with transporting hazardous materials. Through equipment and technology enhancements and the implementation of safety procedures, we continually work to reduce risks within our network” (“FedEx,” 2017, p. 9).

Google’s CSR policy implementation focuses primarily on “driving clean energy” (“Google,” 2017, p. 2). As stated in Google’s CSR policies, within the U.S., this Internet giant

supports “robust renewable energy portfolio standards at the state level, which are instrumental in bringing new renewable energy online” (p. 6).

Measuring (M). As mentioned in regard to implementation of environmental policy, companies in this study tend to merge measuring methodology into the implementation aspect of their CSR policies and use a variety of terms to describe these policies. Apple measures its environmental impact by comparing the damage they do today with the damage they did yesterday, per unit of manufacturing. For example, it takes X amount of materials to make 1 phone today, but we can reduce the material and energy required to manufacture the phone by X% today and declare a victory. This approach is a norm in manufacturing, and because of the continuous growth of manufacturing, the earth’s resources continue to be depleted and at an alarming rate. Take the iPhone, for example. According to the statistics portal, Statista, Apple manufactured and sold 1.3 million units in 2007. With a tremendous exponential increase to over 200 million units per year for the past 3 years, the earth’s resources are depleted to achieve this number. While Apple’s environmental impact in 2007 was reduced by a small percentage, and its new campus is LEED certified, Apple acknowledges that it could do better. Apple is “pushing its manufacturing partners to join them in the fight against climate change. Seven major suppliers have now pledged to power their Apple production entirely with renewable energy by the end of next year” (“Apple,” 2017, p. 10).

BMW appears to be a pioneer in the recycling arena. BMW is a small car company in terms of cars manufactured, and thus resources used, compared to such giants as GM, Ford, and Tata Motors. BMW builds some of its cars from recycled materials generated by many other industries. BMW literally adopts a cradle-to-grave sustainability approach as they plan ahead into the future. For example, BMW’s electric i3 vehicles are more than 90% recyclable, and the

factories where all their parts are manufactured must be operating on 100% renewable energy, such as wind or solar: “BMW Group achieved a top mark A for climate protection measures. This Makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row” (p. 20).

FedEx celebrates its results by specifying the data regarding the environmental impact they generated for the year. Data collected from the FedEx indicates many areas of improved their environmental impact, such as shorter routes for deliveries, alternative fuel for trucks, and recycled boxes. Specifically, FedEx accomplished the following in 2017: “invested \$46m in 97 countries; reduced aircraft emission by 22%; secured alternative fuel for 2019 operations; increased FedEx Express vehicle fuel efficiency by 35%; completed 12 LEED certified Express buildings, completed 18 on-site solar energy installations” (p. 19).

Google’s shift to clean energy can be measured by the company’s “use of renewable energy has been growing rapidly. In 2015, FedEx purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%” (p. 17).

Conclusions regarding research sub-question-2: Policy similarities. Based on the in-depth analysis of the study’s findings regarding corporate policies, the second category of qualitative data collected and presented in Chapter IV is designed to answer Research Sub-Question-2: What, if any, are the variations in corporate policies for creating, implementing, and measuring CSR?

Creating (C). Apple, BMW, FedEx, and Google share similar methods for creating CSR policies, while there is no published evidence of policy creation for Alibaba and Allergan. Apple and FedEx see CSR policies as a part of their core business and understand that longevity of their

organizations is connected to that of the Earth. BMW and Google view the notion of operating their business in an “environmentally sustainable way” as key to “social acceptability” and have reflected that idea in their mission statements. Allergan and Alibaba lack solid environmental policies.

Implementing (I). Apple and Google are similar in terms of “powering a global business with the sun, wind, and water.” Both companies have implemented processes through which they can “help the world meet its energy and resource needs in a way that drives innovation and growth while reducing greenhouse gas (GHG emissions and the use of virgin materials and water.”

BMW and FedEx are similar in terms of cultural change. They both realize the new trend of being environmentally friendly in the way companies think, plan, and execute business processes, both in the company’s host and home countries. They also openly share their best practices so that others can use them as models for the greater good. BMW remains “committed to the principles of the United Nations Global Compact” and has “systematically implemented its Ten Principles at all locations worldwide since 2001. Our sustainability strategy also supports the Sustainable Development Goals adopted by the United Nations in autumn 2015.” FedEx, without question, also realizes “the interests of our communities, our workplaces, and the planet are intertwined.”

Measuring (M). Apple and BMW share the same vision in terms of engaging their suppliers to adopt the same environmental guidelines they set forth for their own companies. Apple measures its impact here by the number of partners they push to join them in combatting climate change, explaining that “seven major suppliers have now pledged to power their Apple production entirely with renewable energy by the end of next year.” BMW (2017) measures its

impact by the accolades they received as a result of their good deeds: “BMW Group achieved a top mark A for climate protection measures. This Makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row” (p. 9).

FedEx and Google share a symbiotic relationship; some of what you google would most likely be shipped by FedEx. Fuel is a common and necessary resource required by both companies to operate, so they measure their impact on the environment with their percent of alternative fuel use. FedEx reduced aircraft emissions by 22% in 2016, while Google purchased “renewable electricity to match 44% annual consumption” (“Google,” 2017, p. 25).

Conclusions regarding research sub-question-2: Policy differences. Similarities notwithstanding, different industries use distinctive resources leading to diverse CSR policies among each of the companies explored for this study. The act of creating policies is unique to each company, even though they may share similar goals. Implementation also differs based on the capabilities of each company in terms of knowledge, available resources, and capabilities.

Creating (C). It was evident through the research that Alibaba and Allergan lacked the knowledge, and capability to create CSR policies consider leaders in charge of this task was no one but their CEOs in charge of maximizing company profit growth. Policies creation for Alibaba and Allergan was short of “we’ll do what we have to not to stand out.”

Apple manufactures most of its products in China and creating CSR policies had to include requirements in both its host country and U.S. home country. Said requirements needed to fit each cultural need that differ in many ways.

BMW’s CSR policies also must meet European and U.S. requirements. BMW manufacture and sells its products in several countries each of which have their own set of

guidelines regarding the environment. Google and FedEx also operate globally and have distinct environmental policies that fit the need of each country they operate in.

Disney created policies that affected their customer experience. Disney promoted “leading policies on guest experience safety” (Disney, 2018, p. 7), and so its products and characters’ costumes have their own global manufacturing policies that concern its global manufacturers.

Implementing (I). Implementing CSR policies vary amongst companies based on their goals. Apple and google focused mostly on their campuses while FedEx geared its implementation to type of fuel they use. BMW implemented policies that affected its supplier of parts and the energy source they use in their factories. Disney implemented safety guidelines that directly preserved its “guests” safety.

Measuring (M). Apple focused on materials used in its product and “identified all the substances present in more than 20,000 individual components—up from 10,000 a year ago—so they can understand their effect on people’s health and the environment” (“Apple,” p. 15). According to Allergan’s annual report, the medical giant “has been recognized for these efforts, including receiving the ENERGY STAR® Partner of the Year – Sustained Excellence award from the Environmental Protection Agency and being named to the Dow Jones Sustainability Index” (“Allergan,” 2017, p. 6). Alibaba claims that its business platform supported more than “10 million entrepreneurial people, including missions of college students and young people.” In 2016, the BMW Group “was again listed on FTSE4Good, an index of the British index family on sustainability and corporate governance provided by FTSE in London” (“BMW,” 2017, p. 17). Disney has contributed “\$45 million in grants to nonprofit organizations in 115 countries, working with communities to protect wildlife and connect children around the world with the

wonder of nature” (“Walt Disney,” 2017, p. 20). FedEx reduced aircraft emission by 22% and increased fuel efficiency of its Express vehicle by 35% (“FedEx,” 2017). Google measured its results by the amount of renewable energy they purchased. In 2015, Google purchased “44% of [their] total annual electricity consumption [and] increased that purchase [to] 50%” the following year (“Google,” 2017, p. 9).

Conclusions regarding research sub-question-3: Best practices. The third category of qualitative data collected and presented in Chapter IV is designed to answer Research Sub-Question-3: Based on the results of RSQ-1 and RSQ-2, what are the best practices in corporate policies for creating, implementing, and measuring CSR? Based on the findings of this study, the researcher has drawn the following conclusions regarding best practices in corporate policies for creating, implementing, and measuring Corporate Social Responsibility (see Table 8).

Creating (C). Best practices for creating CSR policies appear to be those that are impactful and recognized by customers, government, and other organizations that measure and compare CSR practices. This study shows that best practices varied by company and industry and were greatly influenced by each company’s CSR leader. It is evident that if the purpose of CSR within a company is embedded in its mission and values, the outcome was impactful, recognized, and rewarded in various ways, such as increased brand recognition, social impact, and occasionally accolades.

Apple’s CSR advocate and global leader, Lisa Jackson, emerged as the most effective in her role amongst companies explored for this study. Her CSR policy creations, implementation, and measurable results were impactful. Lisa Jackson is Apple’s Vice President of Environment, Policy and Social Initiatives. She reports to CEO Tim Cook. According to Apple, “The Office of Environment, Policy and Social Initiatives works with teams across Apple to set strategy, engage

stakeholders, and communicate progress. Our integrated approach means that decisions about Apple values, including environment, are reviewed and supported at the highest levels of the company" ("Apple," 2017, p. 12).

Allergan's Brent Saunders is Chairman, President & CEO. This company showed no distinct designated CSR leadership and no clear CSR policy creation.

Alibaba's Daniel Zhang, CEO of Alibaba Group, puts forth CSR initiatives, but no distinct, designated CSR leader is specified and no clear CSR policy is provided (Alibaba Group, 2016).

BMW's CSR campaigner and global leader, Ursula Mathar, emerged as effective in her role. Her CSR policy creations, implementation, and measurable results were impactful. Mathar, who is Head of Sustainability and Environmental Protection at the BMW Group, aligned the company's social needs with its resources and capability, executing a well-organized CSR policy "while involving employees and fostering innovation. . . . The BMW Group encourages employees to realize their own ideas and develop internal innovations. As part of the Innovationswerk accelerator program, they get the chance to generate new products, service and business models" ("BMW," 2017, p. 9).

Disney's CSR promoter and global leader Christies M. McCarthy emerged as effective in her role. Christie M. McCarthy, Senior Executive Vice President and Chief Financial Officer at The Walt Disney Company, believes that Disney's efforts to be a "good corporate citizen have a direct impact on our financial strength, as well as our reputation as one of the most trusted and admired companies in the world."

Frederick W. Smith, Chairman & CEO of FedEx, puts forth CSR initiatives but no distinct, designated CSR leader is specified.

Google's Urs Hölzle, Senior Vice President of Technical Infrastructure, proves to be effective in the creation and implementation of CSR policies at Google, where their values "reflect the fundamental importance of inclusion, openness, science, and commitment to the environment."

Implementing (I). Apple's best implemented practice is led by Lisa Jackson, the company's CSR, having championed the company's vision of nothing less than 100% environmental sustainability. Apple powers its "global business with sun, wind, and water" (2017, p. 8). Apple is close to getting near getting 100 percent of its supply chain moving to 100 percent renewable energy. The company aims to "stop mining the Earth altogether, [aspiring to] use only 100 percent recycled and responsibly sourced paper [for] packaging" ("Apple," 2017, p. 6). Lisa Jackson may have bold visions for Apple's CSR, but she is qualified, able, and willing to transform Apple into the world's most sustainable and socially responsible company.

In comparison to Apple's commitment to environmental sustainability, Allergan and Alibaba simply fulfilled their customer's expectations. Allergan implemented an educational program for its doctors to learn more about its products to best help patients. Alibaba implemented a new ecology to create job opportunities and boost rural economies.

More akin to Apple's environmental commitment, BMW implemented new processes into the design, manufacturing, and maintenance of its products. The company promotes intrapreneurship through programs that "encourage employees to [realize] their own ideas and develop internal innovations" ("BMW, 2017, p. 9). BMW Innovationswerk accelerator program was implemented to get employees to generate new products, services, and business models.

Also showing a commitment to CSR, Disney is the largest entertainment conglomerate in the world and has captured the attention of our youth. CSR is embedded in Disney's mission and

values and reflects in its products, especially its social and environmental messaging throughout its movies. In 2015, Disney implemented a ban on smoking in all of its PG-13-rated future productions, including Marvel, LucasFilm and Pixar films. Disney implemented a “transition of production of Disney-branded products into countries on a Permitted Sourcing Countries List which was revised in 2013 following an in-depth assessment of challenges in achieving labor standards performance” (“Walt Disney,” 2017, p. 19).

FedEx implemented a CSR materiality analysis based on a “2016 feedback from its stakeholders through a roundtable engagement session with industry groups, customers, investors, sustainability experts, and government agencies” (2017, p. 12). This will enable FedEx to modify and implement a materiality matrix in the future.

Notably, Google implemented a “threefold strategy: First, they pursue aggressive efficiency initiatives. Second, they purchase significant amounts of renewable energy. Third, they buy carbon offsets for any remaining emissions they haven’t yet eliminated.”

Measuring (M). Measuring best practices is unique to every company in this study and is based solely in each company’s take on CSR. Companies measure their environmental impact using carbon footprint guidelines and LEED certification levels. As to the social impact, variation emerged based on each company’s view on the issue and its relevancy to their operation. Four companies with best CSR practices emerged from the study.

First, Apple and through its CSR global leader Lisa Jackson, sought nothing less than 100% success for any act within CSR goals. Jackson realized that Apple is growing, and so is its consumption of natural resources and energy. CSR ambitions need to grow at the same rate if not faster and anticipate the inevitable; running out of earth. Other leaders are already exploring

other planets for resources; however, Jackson's focus is on her 100% as long as Apple is operating on Earth.

Second, BMW, through its CSR global leader Ursula Mathar, tapped into its best source for ideas and ways to improve what BMW does for the environment and community. That source is BMW's own employees, who were encouraged to get involved and were rewarded for their innovations.

Third, The Walt Disney Company demonstrates best practices through leadership by its CSR global leader Christie M. McCarthy, who links good corporate citizenship and the company's financial strength. She has been able to sell the idea to shareholders that their investments are linked directly to what Disney does for the greater good. McCarthy measures Disney's CSR with its financial growth.

Fourth, Google, through its global leader Urs Hölzle, professed that its "values reflect the fundamental importance of inclusion, openness, science, and commitment to the environment" ("Google," 2017, p. 5).

Conclusions regarding research sub-question-4: Leadership attributes. Clearly, for companies that are part of this study, the quality of CSR leadership impacts every aspect of the organization. Thus, the fourth category of qualitative data collected and presented in Chapter IV of this study is designed to answer Research Sub-Question-4: Based on the results of RSQs 1, 2, and 3, as well as on the literature review for this study, what attributes of contemporary, global leaders may be best suited to leading CSR initiatives? As depicted in Table 10, leaders at the helm of CSR initiatives for the companies selected for inclusion in this study most often exhibited the attributes of being global, ethical, and transformational.

Global (A). Every company in this study is a global conglomerate, extremely successful, and enormously impactful. Literature reviewed in Chapter II of this study revealed traits of global leaders that align with actions taken by the CSR leaders, as evidenced in the findings of the study. The ability to be successful while navigating a complex, multinational environment that consists of varying social, cultural and political value systems is a challenge for global leaders. For example, global leaders are able to adapt to their environment, conscientiousness, cultural sensitive, open-minded, optimistic, resilient, culturally and emotionally intelligent and are able to tolerate a certain level of ambiguity (Cumberland, et al, 2016).

Table 10

Attributes of Contemporary, Global Leaders

	Attribute A: Global	Attribute B: Ethical	Attribute C: Transformational Leader
Lisa Jackson	√	√	√
Brent Saunders	√	√	
Daniel Zhang			√
Ursula Mathar	√	√	√
Christie M. McCarthy	√	√	√
Frederick W. Smith	√	√	√
Urs Hölzle	√		

With constant changes in today's business landscape comes a unique breed of corporate leaders. Corporate leaders in charge of their corporate social responsibilities appear to be forward thinkers, performed tasks that were ethical, transformative, inspiring, value-driven, strategist, changed agents, catalyst and advocate. These leaders performed actions geared towards a better

world. Some demonstrated emotional intelligence while others exhibited compelling visions. This finding, along with the extensive literature review from Chapter II, pointed to the three attributes of CSR leadership that emerged from this study, and the first attribute is being *global*.

Global leaders are key to creating and implementing social entrepreneurial actions. Importantly, global leaders in any type of organization, whether for-profit or non-profit, must possess specific attributes, which are referred to as global leadership skills. Global leadership skills enhance the capacity of individual leaders and their organizations to tackle global challenges (*Global Leadership*, 2018).

Robert Rosen and Patricia Digh (2001) point out, “global literacy is the new leadership competence required for business success. To be globally literate means seeing, thinking, acting, and mobilizing in culturally mindful ways” (Rosen & Digh, p. 57). They further assert that “the two predictors of success in the global marketplace are leadership development across all levels of business and valuing multi-cultural experiences/competencies” (p. 57).

All leaders in this study emerged as global leaders, through policy creation, implementation, and impactful achievements that demonstrated global leadership (GL) competencies. Their aptitudes, skills, values, and abilities were a few of their personality traits that align with GL competencies. This is not a surprise considering that all of their companies are global in nature and well established worldwide. As they took on the role of CSR leadership, Daniel Zhang of Alibaba had CSR functions that were vague at best and focused primarily on job creation for the economy. While this is a great social benefit, ignoring environmental responsibility does not equate to effective CSR leadership.

Ethical (B). The literature review in Chapter II of this study discusses Ethical Leadership, which aligns with the conduct of CSR leaders in this study. As organizations

continue to evolve, ethical considerations become increasingly important. One excellent reason to behave in an ethical manner is that ethical behavior by U.S. companies is required by law. The U.S. Congress passed *The Sarbanes-Oxley Act* in 2002 because of a dramatic increase in corporate and accounting scandals. Section 406 of *Sarbanes-Oxley*, “Code of Ethics for Senior Financial Officers,” requires corporations explicitly state and abide by a code of ethics “applicable to its principle financial officer and controller or principal accounting officer, or persons performing similar functions” (p. 1). This code includes standards that promote the following behaviors: “Honest and ethical conduct . . . Full fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the issuer.... Compliance with applicable governmental rules and regulations” (*Sarbanes-Oxley*, 2002, p. 2). Beyond these specific legal requirements, there are many other reasons that organizations should be concerned with ethical issues. Unethical behavior may create marketing and financial risks for organizations. A leader who is diligent about keeping an eye on ethical considerations in every sector of his or her organization will be far better prepared to manage these issues when they do arise.

In any organization, moral standards of *right* and *wrong* guide leaders’ ethical decision-making processes. These standards include the norms for the kinds of actions a leader undertakes, as well as a leader’s values. Velasquez (2006) argues that in the rational view of an organization, the follower’s “moral duty” is to strive to achieve the organization’s goals and to “avoid any activities that might harm those goals. To be unethical, thus, is to deviate from these goals to serve one’s own interest in ways that, if illegal, are counted as a form of white-collar crime” (p. 353).

The definition of ethical business conduct varies based on local laws and cultures. All leaders in this study would be considered ethical, as none of their companies have been found guilty of major wrong doing, such as the VW company's emissions scandal and Wells Fargo's fraud scandal. CSR leadership begins with the wrong to be righted. The CSR leaders of companies included in this study were commissioned to fix the damage that their companies have created, whether to the environment or to society in terms of labor. Daniel Zhang of Alibaba and Urs Hölzle of Google did not appear to be in charge of any ethics policies for their companies; however, they may have other departments within their companies that handle ethical considerations.

Transformational (C). Transformational or Charismatic Leadership theories focus on a leader's innate personality. Charisma, as defined by sociologist Max Weber (1947), is "a certain quality of an individual personality by virtue of which he is considered extraordinary and treated as endowed with supernatural or exceptional forces or qualities" (p. 10). The charismatic basis of leadership is most evident in leaders that have made a difference in realigning or invigorating struggling organizations. Leaders' charisma can, of course, only be judged by individual followers—not leaders themselves. Thus, the idea of a leader having charisma only helps to carry on the unsubstantiated belief that charisma is important in determining who has the innate ability to lead. In this study, CSR leaders appeared to demonstrate charisma as part of realigning and invigorating their organizations as part of a process of adapting to social and environmental challenges.

Most leaders in this study exhibited transformational attributes through policy creation, implementation, and outcome. Brent Saunders of Allergan and Urs Hölzle of Google were

aware of their companies' social and environmental responsibilities; however, their actions simply satisfied the status quo.

Conclusions regarding the study's overarching research question: corporate social responsibility best practices, as demonstrated by contemporary, global leaders. As depicted in Table 10, all qualitative data collected and presented in Chapter IV of this study has been synthesized by the researcher to answer the overarching Research Question for this study: What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders? Based on study findings, best CSR practices, as demonstrated by the contemporary, global leaders of companies that were part of this study, will be discussed in three best practice categories: creating, implementing, and measuring.

Creating. Global leaders of companies that were part of this study demonstrated best practices in creating Corporate Social Responsibility. Lisa Jackson of Apple was recruited by Apple's CEO, Tim Cook, and reports directly to him, bypassing numerous decision levels that would otherwise impede progress. Jackson is well educated, experienced, and empowered to make decisions that directly affect Apple's reputation both locally and abroad. With an unblemished record, Jackson has transformed the way Apple thinks in terms of the environment and society. All of these attributes enabled Jackson to create CSR policies that are global in nature, ethical in practice, and transformational in outcome. Similarly, Ursula Mathar of BMW and Christie M. McCarthy of Disney were empowered to create CSR policies that addressed contemporary social issues in an ethical way, leading to transformational outcomes.

Brent Saunders of Allergan, Daniel Zhang of Alibaba, and Frederick W. Smith of FedEx, as CEOs of their companies, chose to delegate CSR policy creation to various departments, perhaps is a best fit for their companies. Any CSR effort is ultimately good, by its very nature,

and serving the best interests of a company is a top priority financially. However, these leaders have not demonstrated ethical, transformational leadership. CSR leaders, or CEOs in this case, have fallen short of creating best practices in CSR policies that serve earth and humanity.

Implementing. Global leaders of companies that were part of this study also demonstrated best practices in implementing Corporate Social Responsibility. All companies in this study are global, so their CSR policies need to be implemented throughout global operations. The ability of CSR global leaders to be successful while navigating a complex, multinational environment that consists of varying social, cultural and political value systems, as they implement their CSR policies, is a challenge. Three contemporary, global leaders—Jackson of Apple, Mathar of BMW, and McCarthy of Disney—recognized global challenges and factored them into their policy creation. Daniel Zhang of Alibaba, whose CSR focused solely on creating jobs within Alibaba’s economy, transformed the social landscape and created numerous opportunities.

Measuring. Finally, global CSR leaders of companies that were part of this study demonstrate best practices in measuring Corporate Social Responsibility. The outcomes of CSR implementations often are in the eyes of beholders. However, setting measurable goals in the process of creating CSR policies directly impacts measurable results. The ability to accomplish a corporate mission through the creation of specific, measurable implementation goals depends heavily on ethical leadership. An ethical leader who sets aside any self-serving agenda to focus on the best interests of society and the environment, which even trumps that of the company they represent. It is therefore questionable whether CEOs of global corporations, by their very job descriptions, pledge to maximize profits for their companies, so it is not clear whether they could

ethically function as CSR leaders for their own companies. Zhang of Alibaba and Smith of FedEx, while transformative in their leadership, fall into this category.

Conclusions

Based on the problem and purpose of this study, the following is a discussion of conclusions that can be drawn to answer the overarching Research Question, with four Research Sub-Questions (*RSQ*), which guided this research (see Table 8). This study is intended to explore best Corporate Social Responsibility practices and the leadership behind vital corporate deeds. To accomplish this research, a set of questions were posed, beginning with general corporate responsibilities and the corporate policies for creating, implementing, and measuring Corporate Social Responsibility (CSR).

To address *RSQ-I*, three main corporate responsibilities emerged: financial responsibility, which focuses on shareholders' investments in the company; social responsibility, which emphasizes the community in which the company operates; and environmental responsibility, which is intended to minimize damage to the earth and its ozone layer. Local laws play a crucial role in the way CSR policies are created. There are financial laws to protect shareholders' investments, environmental laws to protect natural resources, and social laws to protect the societies where companies operate. All companies researched for this study are publicly traded and based in the U.S.; therefore, they are obligated to abide by U.S. laws and the laws of their country of origin, such as China for Alibaba and Ireland for Allergan. If companies operating in the U.S. break the law, they could be charged with civil and criminal action. This was clear in the case of Volkswagen's emissions scandal. Data collected for this study was obtained from annual reports that publicly traded companies in the U.S. are legally obligated to publish and make available to the general public. Transparency and disclosure obligations are

enforced by the U.S. Securities and Exchange Commission (SEC), which informs the financial health of companies selected to be part of this study. Civil and criminal laws protect the workforce, especially in terms of labor related laws regarding work-related injuries. These civil and criminal laws do not limit the amount a company can donate or invest in social action.

Environmental laws are enforced by the U.S. Environmental Protection Agency (EPA), and environmental law limits the maximum environmental damage a company can cause but does not limit the amount a company may spend to rectify environmental damage. Therefore, the amount of money and resources a company invests is unlimited and directly correlated to its CSR leader. However, significant investments require shareholders' approval by way of board meetings. As a way of gaining board approval, CSR leaders sometimes link their CSR mission with the financial prosperity of the company. As FedEx states, "long-term health of our business is directly connected to the health of the planet," which is a clear and concise message to stockholders that perhaps to earn more, the company must spend more on Corporate Social Responsibility initiatives.

A wide variety of companies, in diverse industries, were purposely selected to be part of this study, so one would expect variations in corporate policies for creating, implementing, and measuring CSR. As demonstrated by findings related to *RSQ-2*, the study uncovered numerous variations in corporate CSR policies. For companies where CSR leaders also served as CEOs, such as the case Allergan and Alibaba, compliance with local laws was evident in their CSR policies. With Saunders as CEO, Allergan educates doctors to better use its products, which is intended to serve the best interests of the patients. From Allergan's perspective, this is a socially responsible deed. Likewise, Zhang of Alibaba creates jobs, with the goal of improving the economy in China, and from Alibaba's perspective, this is a socially responsible deed. Hölzle of

Google and Smith of FedEx purchase Carbon Offsets to improve their carbon footprint, and they see this as environmentally responsible. Mathar of BMW created a CSR policy incorporating a program encouraging employees to create internal opportunities and solutions. It is simply logical to create CSR policies that fit the needs of an organization; however, this approach dilutes the purpose of Corporate Social Responsibility. Jackson of Apple created CSR policies that serve the best interest of everyone—except Apple. Her action will ultimately benefit the company, with brand recognition and loyalty, but Jackson’s true intention emerged to be authentic and aligns nicely with the core intention of CSR, which is to serve the greater good.

This study examined variations in CSR policy creation its societal impact, with the goal of determining best practices in corporate policies for creating, implementing, and measuring CSR As demonstrated by the study’s findings related to *RSQ-3*, the variations in policy creation have led to the diverse CSR intentions of each CSR leader. Therefore, determining best practices for policy creation proved challenging. What is best for one organization appeared insignificant for others. Alibaba’s CSR policy created jobs in the economy, while there was no mention for job creation in the 2017 annual reports put forth by Apple, Disney, and BMW.

As the criteria for identifying best practices in CSR policy creation, the researcher considered CSR’s intent to both (a) to preserve natural resources and (b) to better serve the community in which a company operates. Analyzing findings according to this criterion, best practices in corporate policies for creating, implementing, and measuring CSR emerged from three companies: Apple, Disney, BMW. These companies provided the most detailed CSR policies covering multiple facets of CSR, addressed current and future environment challenges, and impacted society in a positive way. Apple embeds its environmental policy in its mission and values statement: “To ask less of the planet, we ask more of ourselves.” BMW leads the

pack in terms of environmental policies. BMW declares that, “for us, sustainability is about shaping the future of the BMW Group.” BMW states that the company believes “the only way to achieve success in the long term is through sustainable action.” Sustainability is a lifestyle, according to BMW, which remains “committed to the principles of the United Nations Global Compact” (“BMW,” 2017, p. 9). Disney embedded citizenship commitment that includes the environment in its mission and values statement. Disney “finds examples of those inspired to envision a brighter tomorrow and the aspiration to make that dream come true.”

Every CSR initiative revealed as a result of this study was initiated by a leader, whether the CEO of the company or a designated CSR leader. Leaders of the seven companies purposely selected for this study were efficacious in their own ways, serving the best interests of their organizations. One would not expect any less. Society should, however, expect more. To address *RSQ-4*, the researcher analyzed the results of *RSQ-1*, 2, and, 3 as well as research collected for the study’s literature review. In this way, the researcher was able to determine attributes of contemporary, global leaders that emerged as being best suited to leading CSR initiatives. Social and environmental initiatives compel awareness, persuasion, conceptualization, foresight, and stewardship. Leading CSR initiatives require honesty, compassion, and respect. They induce adaptability, inspiration, and the ability to share collective organizational consciousness. Lisa Jackson of Apple, Ursula Mathar of BMW, and Christie M. McCarthy of Disney mandate sensitivity to cultural diversity, deep self-awareness, humility, and global strategic thinking. These attributes describe contemporary global leaders who emerged in this study. Frederick W. Smith of FedEx, while in charge of CSR, delegates this task to eight leaders throughout the organization. Furthermore, leadership gender differences in this study are clear. Most impactful CSR leaders are women. Different individuals are differently suited for different

roles. The culture of each company would have an effect on gender leadership roles. However, in this study, women triumphed in their roles as CSR leaders.

The final question to be answered by the study's findings is its overarching *Research Question (RQ)* is: What are best Corporate Social Responsibility (CSR) practices, as demonstrated by contemporary, global leaders? Based on study findings, CSR leaders of global corporations that were part of this study most often demonstrated the attributes being *global*, *ethical*, and *transformational*. Best practices come from policies that are embedded into the fabric of the organization and stamped into its mission. The findings of this study point to four overarching best CSR practices. First, four CSR leaders—Lisa Jackson of Apple, Ursula Mathar of BMW, Christie M. McCarthy of Disney and Liz Powers of FedEx—demonstrated the best CSR practice of *creating a clear mission*. To turn inspirational missions into concrete implementation plans, CSR leaders demonstrated another best practice: *having a global outlook*. Based on this study's findings, leaders who have successfully advanced CSR initiatives had the ability to create, implement, and measure policies throughout global operations, as well as to navigate a complex, multinational environment. Three contemporary, global leaders—Jackson of Apple, Mathar of BMW, and McCarthy of Disney—recognized the scope and complexity of global challenges, as evidenced by the fact that global challenges are factored into policy creation published in their 2017 annual reports. Having a global outlook requires CSR leaders to be intelligent systems thinkers. Third, throughout the findings of this study, CSR leaders demonstrate the best practice of *setting measurable goals* in the process of initially creating CSR policies, which directly impacts a company's ability to achieve measurable results. Fourth, the study's findings show that the ability to accomplish a CSR mission depends heavily on the best

practice of *leading ethically*. An ethical leader sets aside any self-serving agenda to focus on the best interests of society and the environment.

In sum, analysis of this study's findings provided a detailed comparison of corporate responsibilities and policies for creating, implementing, and measuring CSR for the seven companies included in the study's purposive sample: Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google. For these companies, most contemporary, global CSR leaders were a) global, b) ethical, and c) transformational. These leaders acted as transformational change agents and demonstrated four overarching best CSR practices for publicly-traded, global corporations: a) creating a clear mission, b) having a global outlook, c) setting measurable goals, and d) leading ethically.

This study's most prominent finding is that, of the seven global companies included in the study, the three companies demonstrating the most impactful and comprehensive best CSR practices—Apple, BMW, and Disney—employ female CSR leaders. Jackson of Apple, Mathar of BMW, and McCarthy of Disney have recognized global challenges and have factored them into their CSR policy creation.

While gender may affect leadership style (Gilligan, 1984), research to date has found little impact of gender on leadership effectiveness (Rice et al., 1984), regardless of an organization's core values or strategic plan; however, the findings of this study prove otherwise. This study's findings indicate that gender may play a role in successfully leading CSR practice initiatives for global corporations, so want to consider hiring female CSR leaders.

Implications for Policy and Practice

Based on the findings of this study, the researcher recommends creating an online “Center for Global Strategic & Corporate Social Responsibility.” This online platform could

serve as a training center for CSR leaders worldwide. The Center could host live, online seminars and workshops, recorded trainings, and educational materials. The Center could host a CSR journal and conference, with a mission to share best CSR practices and methods for developing CSR leaders.

Best CSR policy and practice in this study were attributed to company leaders who demonstrated the attribute of being global, ethical, and transformational. Global leaders who emerged in this study shed a light on an under-researched area of leadership, which is global leadership. Local leaders cannot simply travel abroad and take on tasks that directly impact people's lives only using the basic knowledge they learned and practiced in their home country. Special skills need to be acquired to both facilitate this transition, as well as to ensure success in the host country. The literature review for this study provided sufficient, plausible and supporting evidence around the skills that global leaders need to possess prior to their company's globalization. Most global leadership findings relevant to this dissertation topic focused on the characteristics of global leadership, but little was to be found on the skills required for global leadership. Characteristics such as, but not limited to, foreign experience, cultural sensitivity, humility, being multi-lingual and the like are deeply researched, along with specific and relevant global leadership skills that fit individual leaders from specific home countries and going to specific host countries. This is where the topic will inform the research.

Global CSR leaders must also be transformational. Along with the standard challenges associated with leading, a global leader must inspire diverse groups of followers and engage with them to a much greater extent than the typical, local leader—all while leading within an environment that comes with far greater challenges and additional obstacles to successfully leading global initiatives. Global leaders will encounter barriers such as distance, cultures, time

zones, communication technologies, organizational complexities. Leaders require global competencies to help overcome these barriers. These global competencies are well researched and referenced in the literature review within this study.

Inquisitiveness will also transform an ordinary leader into a global leader. The best global leaders are open to a variety of new experiences. Global leaders have the ability to suspend criticism. These high-potential global leaders seek out new experiences. They are the individuals who will venture out to exotic, local restaurants, not limiting themselves to the standard fare at their corporate hotel. They constantly break their expatriate bubble by relentlessly attempting to learn and understand everything about the local culture.

Yet another key skill for global leaders is the ability to ethically deal with differing perspectives and ever-present ambiguity, which is more commonly faced in global leadership than in local leadership. Global leaders must manage multiple perspectives from a wide range of countries, which requires flexibility, the ability to respond to the differences in the approaches different countries take when solving problems, and the confidence to make mistakes and learn from them. Global leaders must also engage in frame-shifting, shifting leadership styles to fit the country and culture they are in. Ethical, global leaders are adaptable and add value. These are must-have global leadership skills.

Finally, and most importantly, global corporations would be wise to consider gender when selecting CSR leaders. Gender does affect leadership style (Gilligan, 1984), and this study has shown that gender does, in fact, impact CSR leadership effectiveness. Therefore, global corporations may want to consider gender when hiring CSR leaders.

Evaluation of the Study

This study of best CSR practices for publicly-traded, global companies offered a thorough review of literature on both historical and contemporary topics related to Corporate Social Responsibility, Strategic and Corporate Social Entrepreneurship, Social Entrepreneurship, and attributes likely to be most beneficial for leading CSR initiatives throughout the world. The study's qualitative, historical case study methodology provided ample data for coding and analysis of best practices and leadership attributes.

Originally, the researcher had planned to conduct interviews with global, corporate CSR leaders, but because most information that these leaders could provide is limited to the information already provided in the company's annual report already published on each corporation's public website, it was determined that interviews would be redundant. Conducting these interviews could have yielded interesting and possibly unexpected data from the CSR leaders of Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google. This researcher, however, believes that companies selected to be part of this study most likely would not have authorized the publication of possibly unexpected data from CSR leader interviews to be published as part of this study.

The study's Coding System (see Table 2) and Coding System Schema (see Appendix B) provided an excellent system for coding and analyzing the study's findings. Time spent constructing these tools was time well spent, and I recommend this process for researchers who plan to conduct similar qualitative studies mining a wealth of data from websites and/or scholarly sources. Utilizing this system, presentation and analysis of findings was a fairly straight forward process. Conclusions regarding best practices based on both scholarly sources and analysis of

qualitative data from Apple, Allergan, Alibaba, BMW, Disney, FedEx, and Google yielded results that should inform CSR best practices and the leadership of corporate CSR initiatives.

Recommendations for Further Study

Global leadership remains an area of great research potential as the concept is still in its infancy. Global leaders are hard to define and crucial to identify as companies are more global than ever. Attributes such as, but not limited to, awareness, persuasion, conceptualization, foresight, stewardship, honesty, integrity, compassion, respect, adaptability, inspiration, ability to share collective organizational consciousness, sensitivity to cultural diversity, deep self-awareness, humility, and global strategic thinking emerged among CSR leaders identified in this study. More research needs to explore how contemporary global leaders are being shaped by the new, virtual world of online business that crosses cultures with the click of a computer mouse or a hand jester in virtual reality. In addition, emotional intelligence (EQ) in CSR leaders remains an area for further research. Current literature clearly reveals the significance of EQ, and global leaders should be made aware of its worth.

Interviews would have provided an opportunity to ask global, corporate CSR leaders why they do some of the things they do. Specific questions could be asked about the creation, implementation, and measurement of CSR policies, as well as corresponding best practices and CSR leadership attributes. CSR leaders may disclose whether their companies actually are doing all they can, or simply are doing the bare minimum to comply with CSR regulations. Conducting these interviews would make for an interesting extension of this study.

And most importantly, this study's findings indicate that gender played a role in successfully leading CSR practice initiatives for global corporations, and additional research

should concentrate on the impact of gender on CSR leadership and the potential value in hiring female CSR leaders.

Summary

The purpose of this Strategic and Corporate Social Entrepreneurship study has been to determine the most effective public and corporate policies for creating, implementing, and measuring CSR based on a comparison of corporate responsibilities and policies through a) a review of qualitative data on CSR mined from the websites of publicly-traded, global corporations, and b) a review of primary and secondary literature sources that have been collected as part of the Literature Review in Chapter II of this study. This study has also pointed to leadership attributes that may be best suited to implementing change in CSR practices and in seeing that change through fruition.

Chapter V has provided a discussion of conclusions that can be drawn from the study's findings regarding the best Corporate Responsibility (CSR) practices for US-based, publicly-traded, global companies, as demonstrated by contemporary, global leaders. Following a brief introduction, this chapter has presented conclusions regarding the study's key findings, according to the Coding System (see Table 2) and the Coding System Schema (see Appendix B) described in the study's Chapter III and Chapter IV. Following this thorough discussion of findings, the chapter has put forth implications for policy and practice, as well as an evaluation of the study itself. Chapter V has concluded with recommendations for further study and this chapter summary.

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APPENDIX A

IRB Approval



March 14, 2018

Protocol #: 18-02-734

Project Title: Strategic & Corporate Social Entrepreneurship: A Comparative Study of Best Practices in Corporate Social Responsibility

Dear Marc Fawaz,

Thank you for submitting your application, "Strategic & Corporate Social Entrepreneurship: A Comparative Study of Best Practices in Corporate Social Responsibility" for exempt review to Pepperdine University's Institutional Review Board (IRB). The IRB has reviewed your submitted IRB application and all ancillary materials which was a study originally submitted and approved by the IRB. Upon review, the IRB has determined that the above entitled project meets the requirements for exemption under the federal regulations (45 CFR 46 - <http://www.hhs.gov/ohrp/humansubjects/guidance/45cfr46.html>) that govern the protections of human subjects. It is Pepperdine University's IRB belief because there is little to no risk and that subjects and children are not being recruited to participate; therefore, this study qualifies under section 45 CFR 46.101(b)(2), which states:

(b) Unless otherwise required by Department or Agency heads, research activities in which the only involvement of human subjects will be in one or more of the following categories are exempt from this policy:

Category (2) of 45 CFR 46.101, research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures or observation of public behavior, unless: a) Information obtained is recorded in such a manner that human subjects can be identified, directly or through identifiers linked to the subjects; and b) any disclosure of the human subjects' responses outside the research could reasonably place the subjects at risk of criminal or civil liability or be damaging to the subjects' financial standing, employability, or reputation.

In addition, your application to waive documentation of informed consent has been approved.

Your research must be conducted according to the proposal that was submitted to the IRB. If changes to the approved protocol occur, a revised protocol must be reviewed and approved by

the IRB before implementation. For any proposed changes in your research protocol, please submit a Request for Modification Form to the IRB. Because your study falls under exemption, there is no requirement for continuing IRB review of your project. Please be aware that changes to your protocol may prevent the research from qualifying for exemption from 45 CFR 46.101 and require submission of a new IRB application or other materials to the Institutional Review Board.

A goal of the IRB is to prevent negative occurrences during any research study. However, despite our best intent, unforeseen circumstances or events may arise during the research. If an unexpected situation or adverse event happens during your investigation, please notify the IRB as soon as possible. We will ask for a complete explanation of the event and your response. Other actions also may be required depending on the nature of the event. Details regarding the timeframe in which adverse events must be reported to the IRB and the appropriate form to be used to report this information can be found in the *Pepperdine University Protection of Human Participants in Research: Policies and Procedures Manual* (see link to “policy material” at <http://www.pepperdine.edu/irb/graduate/>).

Please refer to the protocol number denoted above in all further communication or correspondence related to this approval.

On behalf of the IRB, we wish you success in this scholarly pursuit.

Sincerely,

Institutional Review Board (IRB)
Pepperdine University

cc: Dr. Lee Kats, Vice Provost for Research and Strategic Initiatives
Mr. Brett Leach, Regulatory Affairs Specialist
Dr. Judy Ho, Graduate School of Education and Psychology IRB Chair

24255 Pacific Coast Highway, Malibu, California 90263 ■ 310-506-4000

APPENDIX B

Coding System Schema

Coding System Schema

Explanation of Coding System Schema

Each of the following categories in this Coding System Schema represents a sub-heading to be created within Chapter IV of this Corporate Social Responsibility study. Chapter IV provides a summary of findings, classified under these categories, which correspond to the Coding System for this study (see Table 2), as well as the Research Questions and Research Sub-Questions for the study. Chunks of text were copied, coded, and saved chunks of text under each schema category.

This schema allowed for preservation and organization of coded chunks of text. The numbers and letters associated with each of the following categories reflect the numbers and letters utilized in the Coding System (see Table 2) for this study.

Coding System Schema

Corporate Social Responsibilities (1)

Legal (L).

Financial (F).

Social (S).

Environmental (E).

Corporate Policies (1)

Creating (C).

Implementing (I).

Measuring (M).

Policy Similarities (2)

Creating (C).

Implementing (I).

Measuring (M).

Policy Differences (2)

Creating (C).

Implementing (I).

Measuring (M).

Best Practices (3)

Creating (C).

Implementing (I).

Measuring (M).

Leadership Attributes (4)

Attribute A.

Attribute B.

Attribute C.

Attribute D.

(Additional Attributes, as Needed).

Corporate Social Responsibility Best Practices, as Demonstrated by Contemporary, Global

Leaders (3 & 4)

Creating (C-A, C-B, C-C, C-D, etc.).

Implementing (I-A, I-B, I-C, I-D, etc.).

Measuring (M-A, M-B, M-C, M-D, etc.).

APPENDIX C

Findings for Research Sub-Question 1 - Corporate Social Responsibilities

Findings for Research Sub-Question 1: Corporate Social Responsibilities

Legal (L) and Financial (F). Legal and Financial responsibilities are detailed within Chapter 4 of the study.

Social (S). Findings pertaining to global corporations' social responsibilities, which speak to shareholder values, are summarized in Table 3, and supporting details are provided within this Appendix C in alphabetical order by company name.

All company information in this appendix is available in the public domain.

Apple: The following qualitative data pertaining to Apple's social responsibilities were gathered from Apple's Corporate Report¹:

Apple's CSR programs and initiatives include supporting local communities in various forms: a) Global Volunteer Program that was launched in 2011 to encourage employees to volunteer in local communities. More than USD 75 billion was donated to charities since 2011; b) Employees have been granted the right to choose projects relevant to their local communities since 2015; d) Apple Education and Development program free of charge at 18 of their factories where 280,000 workers engaged in this program in 2016; d) Expected mothers are offered 4 weeks prior and 14 weeks post-delivery paid leave. Fathers and non-birth parents afforded 6 weeks of parental leave; e) Apple enforces The Supplier Code of Conduct for the electronic industry with an average of 95% compliance; f) Apple Supplier EHS Academy aimed to improve employee health and safety engages

¹ From "Environmental Responsibility Report: 2017 Progress Report, Covering Fiscal Year 2016," by Apple, Inc., 2017. Retrieved from https://images.apple.com/environment/pdf/Apple_Environmental_Responsibility_Report_2017.pdf). In the public domain.

240 suppliers and 270,000 workers worldwide; g) Apple and Gender Equality & Minorities lead to a workforce comprised of 32% female, 9% black, and 12% Hispanic. 35% of 125,000 new hires in 2016 were women. 27% of 80,000 U.S. workforce came from underrepresented minority groups the same year; and h) Equal pay was reached 100% in 2016. (“Apple,” 2017, p. 1)

Allergan: The following qualitative data pertaining to Allergan’s social responsibilities was gathered from Allergan’s Corporate Report². CSR leader, Chairman, President & CEO of Allergan, Brent Saunders, states that “The public’s expectation is that we exist to heal and cure. It’s an expectation that mirrors our own” (“Allergan,” 2017, p. 3). As a pharmaceutical company and as part of its social contract with patients, Allergan is guided by four principles:

1) Invest & Innovate: We are committed to invest billions of dollars, at risk, to develop life-enhancing innovations. 2) Access & Pricing: We commit to making these branded therapeutic treatments accessible and affordable to patients while also ensuring that we can continue to meet our “Invest & Innovate” obligations outlined in Principle 1. 3)

Quality & Safety: We commit to intensely monitoring the safety of our medicines and promptly reporting and acting on new safety data. We also commit to maintaining high standards of quality while maintaining a continuous supply of our medicines. 4)

Education: We are committed to appropriately educating physicians about our medicines so that they can be used in the right patients for the right conditions. (“Allergan,” 2017, p. 1)

² From “Sustainability Performance Report: 2017 Introduction, Covering Fiscal Year 2017 by Allergan, Inc., 2017. Retrieved from https://www.allergan.com/miscellaneous-pages/allergan-pdf-files/sustainability_performance_report. In the public domain.

These are Allergan's "commitments to the medical professionals and patients who count on them to continue finding new treatments for their most pressing medical needs" ("Allergan, 2017, p.

1). Allergan's statement on Philanthropy and Citizenship is as follows:

The Allergan Foundation (TAF), a private foundation that is separate from Allergan plc and its subsidiaries, but to which Allergan plc is the sole contributor, has made grants focusing support in four philanthropic areas: the arts, civic programs, education, and health and human services. As part of TAF's commitment to health and human services, TAF also supports selected initiatives, known as "Focus Grants," to improve patient diagnosis, treatment, care, and quality of life, or to otherwise promote access to quality health care. ("Allergan," 2017, p. 1)

The following is a set of three priorities that guide the Allergan Foundation:

Priority 1 is to support local, national, and international health and human services efforts through donations and grants, as well as through collaborations with businesses and health organizations to promote well-being and help meet unmet medical needs. These efforts are focused worldwide and not strictly based on Allergan internal operational areas.

Priority 2 is to support local educational programs and services through donations and grants, as well as through collaborations and volunteer-advocacy by employees both company supported and by employees. These efforts are engaged in all local and regional areas where Allergan conducts research, manufactures, and conducts commercial business.

Priority 3 is to support local arts and community programs and services through donations and grants, as well as through collaborations and volunteer-advocacy by employees, both company supported time–given by employees. These efforts are engaged in all local and regional areas where Allergan conducts research, manufactures, and conducts commercial business.

At Allergan, the focus on cutting-edge science, sound business practices, and a global perspective contribute to our goal—to make a positive impact on the health and well-being of people around the world. At The Allergan Foundation, this perspective is mirrored through the funding of programs and services benefiting communities and improving lives in the areas where Allergan’s employees live and work. In 2016, because of the ongoing commitment of Allergan and our employees around the world, Allergan supported 365 organizations with more than \$9 million in funding, extending the reach of The Allergan Foundation’s philanthropic commitment even further. (“Allergan,” 2017, pp. 1-2)

Alibaba: Alibaba’s social responsibility is guided by societal demand, as it takes actions towards social impact. The following qualitative data pertaining to Alibaba’s social responsibilities was gathered from Alibaba’s Corporate Report³:

To Promoting employment, Alibaba provides entrepreneurship platform to empower the disabled; To boost community development, Alibaba supports the development of public welfare organizations; To alleviate poverty and help with disaster relief, Alibaba improves public welfare platform and engages employees in public welfare. Alibaba’s

³ From “Social Responsibility Report: 2015/2016 Annual Focus, Covering Fiscal Year 2015/2016 by Alibaba, Inc., 2017. Retrieved from <http://www.alijinhui.org/Uploads/file/20161019/5807008731fc9.pdf>. In the public domain.

retail business ecosystem created more than 15 million job opportunities. Alibaba's online stores on Taobao and Tmall platforms created 11.4 million job opportunities. Alibaba's e-commerce logistic platforms created 2.03 million job opportunities. In the fiscal year of 2016, of the total active online stores on Great Taobao transaction platform (mainly including Taobao and Tmall), female owners took a proportion of about 50 percent. Offering Entrepreneurship Stage through Platform Support Relying on e-commerce platform, Alibaba provides technical support and services for people who want to start business and broad stage for grass-roots entrepreneurs who lack fund and infrastructure, helping them to realize dream. According to statistics, about 60 percent of the entrepreneurs on the Aliyun platform are first time ones. By adopting the public cloud platform, the computing cost has decreased by 70 percent, while the innovation efficiency has increased by 300 percent. Cloud computing has become infrastructure for global innovation. "To make it easy to do business anywhere" is not a business mission but a mission to improve the society. Relying on the e-commerce platform, Alibaba has constantly extended industry chains, built employment platforms for various groups and promoted social employment. Based on its own mission, Alibaba has provided support for the development of both the public welfare organizations and the public welfare cause. ("Alibaba," 2016, p. 4-5)

BMW: The following qualitative data pertaining to BMW's social responsibilities was gathered from BMW's Corporate Report⁴:

⁴ From "Sustainable Value Report: 2017. The Next 100 Years, Covering Fiscal Year 2017 by BMW Group, Inc., 2017. Retrieved from https://www.bmwgroup.com/content/dam/bmw-group-websites/bmwgroup_com/ir/downloads/en/2017/BMW-Group-SustainableValueReport-2017--EN.pdf. In the public domain.

Long-Term Employee Development” The BMW Group ensures long-term employee development by seeking out the right employees, making the most of their talents, developing potential and ensuring employability. Other steps taken to sustain BMW workforce: 1. Offering fair pay and attractive social benefits. 2. Encouraging work-life balance. 2. Offering flexible working hours. 3. Enabling mobile working. 4. Supporting parents through childcare. 5. Fostering talent and training employees. 6. Building digital skills. 7. Developing leadership skills. 8. Promoting intercultural understanding and social inclusion. 9. Reward volunteer work by employees (“BMW,” 2017, p. 4).

Diversity: Modern society is characterized by a variety of different lifestyles. As an international company, the BMW Group regards an intercultural workforce, an appropriate gender balance and a good age mix as beneficial to our business. We are convinced that a diverse workforce increases our innovative strength and further enhances our competitiveness, for example by helping us to better understand customers’ needs. *Promoting Female Employees and Managers:* The BMW Group’s Diversity Concept aims to bring the share of women in management positions into line with the overall employee structure. With a ratio of 30 % women on the Supervisory Board, we are complying with the recommendation of the German Corporate Governance Code. In 2011, together with the other DAX 30 companies, we made a commitment to increase the share of female’s management positions. We were able to further raise the proportion of women in management positions as well as youth training programmes during the reporting period.

The ratio of female employees in the total BMW Group workforce, at 18.7 % (BM AG: 15.8 %), is now above our self-imposed target range of 15–17 %. The share of female

managers in the BMW Group worldwide rose to 15.3 % (BMW AG: 13.3 %). In the vocational training programmes, the ratio of women in the year under review was around 44 % for the trainee programme and about 29 % for the academic youth talent.

Programmes Understanding Customers Better through Cultural Diversity: As a company that is currently active in over 150 countries, we see diversity among our workforce as a major opportunity. In Germany, we currently have employees from 119 different countries working together very successfully. GRI G4-LA12 The diversity of our employees helps us to understand the specific needs of our customers worldwide.

Moreover, we are convinced that mixed teams are more creative and perform better. To further promote an international perspective and intercultural understanding among our new employees, we designed our BMW vocational training as well as the “Global Leader Development Programme” with the needs of international participants in mind. As a global company with an intercultural workforce, we focus on recruiting managers with international experience and are also working to increase the share of non-German top managers. The international character of the Board of Management and the Supervisory Board of BMW AG also reflects the global scope of the company’s business. *Integrating Refugees:* The initiative “WORK HERE!” was launched in 2015. It is a collaboration between the BMW Group, the German Federal Employment Agency and the local job centers that offers motivated refugees the opportunity to take part in a six- to nine-week course of practical training in various departments. The programme helps refugees find their way in the German labour market. The participants are mentored by BMW Group employees and also receive daily German language lessons and integration training. The project was extended to six locations in Germany in 2016. For younger refugees, there is

programme offering a six-month “starter qualification” preparing them for the job of production mechanic. A total of over 300 refugees participated in “WORK HERE!” or the starter qualification in 2016, and we were in fact unable to allocate all available programme spaces. The participants’ experiences up to now have shown that language skills, cultural understanding and technical proficiency are the key factors for integration into German working life. Despite the many challenges posed by these areas, we will push forward with our integration programme for refugees in 2017.

Adapting Global Commitment to Local Needs: With 31 manufacturing and assembly plants and a network of over 150 national sales companies in countries around the world, the BMW Group is a truly global enterprise. In addition to our focus on intercultural understanding, we also develop specific educational offerings and corporate citizenship projects for our various locations. We believe it is possible to successfully shape a society that is based on social cohesion and innovation if the competencies and skills of each individual are harnessed for the general good and used to implement social change. Before we launch a project, we examine the social challenges faced at the local level. The key question we ask ourselves is whether and how the expertise we provide can actually improve local conditions. We also benefit as a company from our corporate citizenship activities. For example, we become more familiar with local social structures, we learn to see things from an alternative perspective, and on this basis, we are able to reach new target groups.

Funding Corporate Citizenship Expenditures: In 2016, we spent a total of € 87.8 million on our corporate citizenship activities (2015: 39.1 million). To see how these funds were allocated to our various areas, please refer to. Total expenditure by the BMW Group on corporate citizenship activities thus increase in 2016 compared to the previous year by

more than 300 %. This significant jump is mainly due to a rise in donations to the BMW Foundation Herbert Quandt. The sustainable, profitable growth of the BMW Group enables risk-commensurate returns for capital providers, attractive salaries for employees as well as a social contribution through income tax payments. These direct positive economic benefits are quantified in the allocation statement for net value added. At € 23,623 million (2015: € 22,524 million), the net value added of the BMW Group has remained at a constant high level. The bulk of the net value added is applied to employees (2016: 48.8 %, 2015: 48.3 %). The proportion applied to providers of finance declined compared to the previous year, to 8.3 %. The government /public sector (including deferred tax expense) accounted for 13.7 %. The proportion of net value added applied to shareholders, at 9.7 %, was higher than in the previous. *Contributing to Prosperity through Growth:* The BMW Group currently employs 124,729 people (2015: 122,244) and is training 4,613 young people at its worldwide locations (2015: 4,700). The purchase of intermediate products also secures jobs worldwide in our supply chains. Because we source the main components for vehicle production locally whenever possible, our business activities create jobs and increase prosperity at our locations. • G4-EC8. By paying income taxes, and indirectly through taxes paid by our employees and suppliers, we boost the tax revenues of the regions where we operate. In 2016, the BMW Group paid a total of approximately €2,755 million in income taxes (2015: € 2,8 million). *Opening Up New Business Fields:* By implementing innovations, the BMW Group opens up new business fields and thus fosters the creation of new value chains and jobs. Examples include the URBAN-X accelerator programme and the BMW Startup Garage, along with further initiatives supporting pioneering technologies and urban mobility • as

well as the joint venture Encory, which promotes the reuse of vehicle parts •. As in previous years, the figures indicating the economic effects of the BMW Group continued to see an upward trend in 2016, confirming our contribution to social prosperity in our locations. (“BMW,” 2017, p. 81-87)

Disney: The following qualitative data pertaining to The Walt Disney Company’s (Disney’s) social responsibilities was gathered from Disney’s Corporate Report⁵:

VoluntEARS

In 2016, Disney employees contributed more than 542,800 hours of service through the Disney VoluntEARS program. Since 2012, Disney VoluntEARS have contributed a total of more than 2.9 million hours of service.

Nutrition

In 2016, 70% of globally licensed wholesale foods met our global Nutrition Guidelines.

In 2016, North America met the target.

By 2015, all Disney-controlled advertising on U.S. kid-focused media platforms and Disney-owned online destinations oriented to families with younger children will be with food and beverages that comply with the Nutrition Guidelines.

By 2016, Disney supported the creation of 50 play spaces for kids.

Disney works with a variety of organizations to provide kids with tools and resources that nurture critical thinking, problem solving, and self-expression.

By 2015, Disney connected 35 million kids and families with nature experiences,

⁵ From “Corporate Social Responsibility Update: 2017 Performance on Targets, Covering Fiscal Year 2017 by Disney, Inc., 2017. Retrieved from <https://www.thewaltdisneycompany.com/wp-content/uploads/2017disneycsrupdate.pdf>. In the public domain.

Disney provided opportunities for kids and families to take 20 million actions that help people, communities, and the planet.

Collectively, Disney's social efforts helped to inspire more than 3.7 million actions by kids, adults, and families in 2014 alone.

By 2014, Disney donate 18 million books to organizations that provide new books to children in need.

To date, DCF has provided \$45 million in grants to nonprofit organizations in 115 countries, working with communities to protect wildlife and connect children around the world with the wonder of nature.

Healthy Living

Through our Healthy Living commitment, we work to engage kids and families to live healthier lifestyles.

International Labor Standards

Ethical sourcing of Disney-branded products is an important focus of our corporate citizenship efforts.

Philanthropic Efforts

Our global philanthropic and community engagement efforts continue to strengthen communities around the world, and in 2016 we contributed more than \$400 million in cash and in-kind support. Our Disney VoluntEARS contributed more than 542,800 hours of volunteer service in their communities.

Looking Ahead

Looking to the future, Disney will continue to enhance its focus on the issues that matter most to our business and society, while engaging with our stakeholders and telling the

story of our progress. We will continue to work toward our 2018 and 2020 targets on emissions, waste, water, volunteerism and nutrition. (“Walt Disney,” 2017, pp. 8-11)

FedEx: The following qualitative data pertaining to FedEx’s social responsibilities was gathered from FedEx’s Corporate Report⁶:

Diversity & Inclusion: Our business success relies on providing exceptional service to an increasingly diverse customer base. We see the diversity of backgrounds, perspectives and experiences that our team members bring to the company as essential to fostering exceptional business results. To support an inclusive workplace culture, we are committed to the education, recruitment, development and advancement of diverse team members worldwide. To ensure that we maintain progress, each operating company has a Diversity and Inclusion team to help embed multicultural programs and inclusion practices in our workplace culture. All Diversity and Inclusion teams participate in a Diversity & Inclusion Corporate Council that meets monthly to share best practices and collaborate on companywide initiatives. We also collaborate with diverse organizations including minority and women-focused groups, universities, veterans’ organizations and community groups to support our initiatives. FedEx’s workforce is diversified by race, ethnic background, generation, and gender. Specific affinity groups that are supported include: African American Hispanic, Asian, Women, Cancer Support Multifaith, LGBT and Friends and U’S Military Veterans. In FY16, FedEx Service created two new Business Resource Teams, including a Multi-Ethnic Leadership Community and a group focused on generational diversity called ALLGen. FedEx Ground added a Veteran

⁶ From “Global Citizenship Report: 2018 Multiplying Opportunities, Covering Fiscal Year 2017”, by FedEx, Inc., 2017. Retrieved from http://csr.fedex.com/pdf/FedEx_2018_Global_Citizenship_Report.pdf. In the public domain.

Representative Group and a Pittsburgh Emerging Professionals Network (PEPN). *Women at FedEx:* FedEx operates in an industry traditionally lacking in gender diversity. We are strongly committed to promoting qualified women into managerial and leadership roles, offering programs that help women advance in their careers and providing mentoring and networking opportunities for female team members. In total, there were 5,060 women in managerial role across FedEx in FY16. Efforts by our operating companies to advance leadership opportunities for women in FY16 included: FedEx participated in the 17th Global Women in Leadership Economic Forum in the United Arab Emirates, leading interactive panel discussions. FedEx invited female students from colleges and NGOs to visit FedEx locations throughout Europe, the Middle East, the Indian Subcontinent and Africa, to meet inspiring female team members. FedEx Ground continued its multitiered leadership program for mid-level female managers. The program provides multiyear leadership development training and courses to help female managers advance their career goals. *Diversity Recognition:* Diversity and inclusion at FedEx connects people and possibilities to deliver a better future for team members, customers, suppliers and communities. FedEx named one of America's Top Corporations for Women's Business Enterprises by the Women's Business Enterprise National Council. FedEx received the Patriotic Employer Award and Above and Beyond Award from Employer Support for the Guard and Reserve, a Department of Defense Agency. FedEx ranked as one of 10 Best Workplaces for African-Americans by Fortune in 2016. FedEx named by Black Enterprise as one of Top 40 Best Companies for Diversity in 2016. FedEx Office Diversity & Inclusion Forums recognized as best practice by the Texas Diversity Council

FedEx Tuition Assistance is available to all employees and more than \$15 million in tuition assistance was provided in 2017 across the enterprise. FedEx hired 143,327 team members in 2016 and retains 88% of its full-time members. FedEx paper product is 98% Forest Stewardship Council (FSC) certified or from other third part-certified sustainable. FedEx Ground engaged and supported more than 6,450 independent businesses that employed nearly 58,000 people and generated \$4.4 billion in annual revenue for those businesses. FedEx sets ambitious goals for our social and environmental programs. In FY16, we continued to make progress toward these goals, highlighted below: Invested \$46m in 97 countries, Reduced aircraft emission by 22%, Secured alternative fuel for 2019 operations, Increased FedEx Express vehicle fuel efficiency by 35%, Completed 12 LEED certified Express buildings, Completed 18 on-site solar energy installations. (“FedEx,” 2017, p. 30)

FedEx amended its business strategy in 2017 to reflect Stakeholders priorities that influence business success. A few of FedEx’s top priorities are:

Ethics, bribery & corruption; Workplace safety; Surface vehicle fleet usage & associated GHG emissions; Business preparedness, resiliency & disaster response; Aircraft fuel usage 7 associated GHG emission; Data security & privacy; Team member relations; Social & environmental impacts on communities; Diversity & inclusion; Product & service innovations. (“FedEx,” 2017, p. 30)

Google: The following qualitative data pertaining to Google’s social responsibilities was gathered from Google’s Corporate Report⁷:

⁷ From “Environmental Report: 2018 Our Approach, Covering Fiscal Year 2017,” by Google, Inc., 2017 Retrieved from <https://storage.googleapis.com/gweb-environment.appspot.com/pdf/environmental-report-2016.pdf>. In the public domain.

Creating Healthier, Happier Workplaces Since Google was founded, we have always been focused on creating physical work environments that support human and environmental health. In 2010, we started asking for transparency about the material content of building products that we purchased. We learned that supply chain transparency in the building industry was extremely challenging and that a surprising number of concerning substances are commonly used in building materials, such as formaldehyde and heavy metals. In 2012, Google gave a \$3 million grant to the U.S. Green Building Council to improve human health and well-being by supporting more industry research and better standards around healthy materials. To address this issue in our own operations, we worked with the Healthy Building Network (HBN) to develop Portico, an online tool that lets building project teams collaborate, research products, and choose healthy materials. Portico leverages the power of data to enable real-time decisions about building materials that prioritize health outcomes. Its growing product library includes more than 2,500 products that satisfy our healthy material requirements. To date, we've used it on more than 195 Google office projects in 20 countries with over 1,500 project team members. Portico also creates a direct communications channel between project teams and the 5,000 participating manufacturers and their supply chains, saving time and money by making it easier to get information about products. *Portico Early Access Program:* In October 2016, Google and HBN announced the next phase of Portico. Together with four new founding partners—Harvard University, the Durst Organization, Perkins+Will, and HomeFree Affordable Housing—we hope to launch Portico as a tool for the entire industry. *A Greener Way to Get There:* Our green transportation program for our Bay Area headquarters includes biodiesel shuttles and the

largest corporate electric vehicle charging infrastructure in the United States. These investments support our commitment to reduce single-occupancy vehicle commuting at our headquarters to 45%—an unprecedented number for an American suburban office park—by transitioning more employees to shuttles, carpooling, public transit, biking, and walking. In 2015, use of Google shuttles and corporate electric vehicles in the Bay Area resulted in net annual savings of 29,000 metric tons of carbon dioxide (tCO₂e) emissions.

GBus program: On peak days to date, Google’s GBuses shuttle more than 9,000 riders in the Bay Area each way. Our shuttles run on 5% biodiesel and use filtration systems that eliminate harmful emissions like nitrogen oxide.

Commuter e-Bike and GBike programs: In the Bay Area, 10% of Googlers bike to work. We help facilitate this by providing an electric pedal-assist bike, lock, and helmet to any Googler at our headquarters who wants to make biking his or her primary means of commuting. We also have hybrid bikes available for visiting employees and interns, and 1,500 community bikes stationed around our Bay Area campus for employees to travel between buildings.

Electric vehicle charging stations: To encourage Googlers to use electric vehicles, to date we’ve installed more than 1,600 charging ports globally at our offices and data centers, and we provide charging at no cost to our employees. Our goal is to provide charging for up to 10% of the parking spaces at our Bay Area headquarters.

Renewable Energy Starts at Home: Our commitment to operate with 100% renewable energy, discussed on pages 25 to 41, includes our offices. In 2007, we became an early adopter of rooftop solar by installing a 1.6 megawatt (MW) solar array at our Bay Area headquarters. At the time, this was the largest corporate solar installation of its kind and was Google’s first significant renewable energy project. The array has since grown to 1.9

MW, and in 2015 it generated 1.3 million kilowatt-hours (kWh) of electricity to power our offices. We also operate highly efficient ground source heat pumps and solar water heaters at our offices in Mountain View, California; Hyderabad, India; and Tel Aviv, Israel. The solar water heater at our Mountain View office supplies 3.8 million liters (1 million gallons) of hot water per year. In 2015, we signed a long-term agreement to buy 43 MW of local wind energy for our Bay Area headquarters. Our agreement helped to repower an iconic wind farm at California's Altamont Pass, which in the 1980s was the first test bed in the United States for large-scale wind power technology. The wind farm has been upgraded from legacy turbines to technology that's twice as efficient and up to 66% safer for birds, according to wildlife monitoring groups.

Conserving Water in California and Around the World: Water scarcity is both a local and a global issue. The United Nations predicts that by 2025, two-thirds of the world's population will live in water-stressed conditions.²⁴ Our home state of California is currently enduring its fifth year of record drought, prompting the state to set aggressive water usage limits for households and businesses. We're doing our part to conserve water in the Bay Area and at Google offices around the world. In 2012, 11 Google buildings at our Bay Area headquarters joined the California Best Buildings Challenge, which targeted a 20% reduction in energy, waste, and potable water use over a two-year period. We exceeded our water goal by 41%, saving roughly 167 million liters (44.2 million gallons) by using reclaimed water for irrigation, high-efficiency indoor water fixtures, café water audits, and staff conservation training. We also exceeded our targets in energy and waste, saving 22% and 36% respectively. In 2014, we reduced annual potable water consumption across our Bay Area headquarters by about 91 million liters (24 million

gallons) by, among other measures, switching our landscape irrigation systems to recycled municipal water and replacing approximately 231,000 square meters (760,000 square feet) of turf with drought-tolerant plants. At our Bay Area headquarters, we reduced potable liters of water used per Googler by 30% from 2013 to 2015. Our goal for 2016 is to reduce our consumption of potable water by 40% per Bay Area Googler compared with 2013. In 2017, we plan to set regional water-reduction targets.

(“Google,” 2017, pp. 7-12)

Environmental (E). Findings pertaining to global corporations’ environmental responsibilities, which speak to shareholder values, are summarized in Table 3, and supporting details are provided in Appendix C in alphabetical order by company name.

Apple: The following qualitative data pertaining to Apple’s environmental responsibilities was gathered from Apple’s Corporate Report (see Footnote 1). Apple’s CSR programs and initiatives include supporting the environment in various ways:

Our new corporate campus, Apple Park, is on track to be the largest LEED Platinum–certified building in North America. Over 80 percent of the new campus is open space with more than 9000 drought-tolerant trees. And, of course, it’s powered by 100 percent renewable energy.

We’re pushing our manufacturing partners to join us in the fight against climate change. Seven major suppliers have now pledged to power their Apple production entirely with renewable energy by the end of next year. And we’re making strides toward our commitment to bring 4 gigawatts of renewable power online by 2020, a key step in reducing our manufacturing footprint. We launched our supplier clean energy program in October 2015. But between our own clean energy projects to target emissions from

upstream suppliers and those our direct suppliers have embarked on, we already have commitments for 2 gigawatts of clean energy in our supply chain.

To preserve precious resources, over 99 percent of the paper in our product packaging is from recycled or responsibly managed sources. And, in only two years, through partnerships with the Conservation Fund and World Wildlife Fund, we have achieved our goal of protecting or creating enough sustainably managed working forests to cover all of our product packaging needs.

That's just a start. We're going deeper to pioneer a closed-loop supply chain, where products are made using only renewable resources or recycled material to reduce the need to mine materials from the earth. That means continuing to invest in ways to recover materials from our products—like Liam, our line of disassembly robots—and encouraging our customers to return products through Apple Renew, our recycling program. And we're launching projects and experiments that help us learn how to close loops. For example, we've melted down iPhone 6 aluminum enclosures recovered from Liam to make Mac mini computers for use in our factories, and we're transitioning to 100 percent recycled tin solder on the main logic board of iPhone 6s.

We're also continuing our quest to make our products and processes even safer by pioneering ways to reduce and remove toxins. We again expanded our Environmental Testing Lab, where our chemists and toxicologists look for any potentially harmful substances in our products. And, through our Full Material Disclosure program, we've identified all the substances present in more than 20,000 individual components—up from 10,000 a year ago—so we can understand their effect on people's health and the environment.

It's clear to us that now, more than ever, we can show the way to a better future. We're constantly working to show what's possible and inspire others to create a healthier environment.

We're devoted to improvement and openness, and we encourage you to join us in working to leave the world better than we found it. ("Apple," 2017, p. 1)

Allergan: The following qualitative data pertaining to Allergan's environmental responsibilities was gathered from Allergan's Corporate Report (see Footnote 2). Allergan's CSR programs and initiatives include supporting the environment in various ways:

In 2016, we set an ambitious goal to reduce our environmental impact by committing to a 20% reduction by 2020 (our 20/20 Challenge). In 2016, we continued our journey to improve our performance on this measure and being a more sustainable company, including by: Implementing our Social Contract with Patients that improves access to safe, high-quality medicines; Reducing absolute greenhouse gas emission from our manufacturing/R&D operations by 11%; Reducing our energy intensity from our manufacturing/R&D operations by more than 10%; Recycling more than 75% of our waste; Increasing our employee engagement on health and safety issues, as measured by our Good Observation rate, by 30%. The number of workplace injuries and illness per 100 employees was reduced by over 30% compared to 2015. Total waste intensity (metric tonnes/sales) was reduced by 25%. Energy intensity (energy/sales) from our manufacturing and R&D operations was reduced by over 13% compared to 2015. Total Greenhouse Gas emissions intensity (metric tonnes/sales) was reduced by 22% compared to 2015. Total water consumption intensity decreased by over 7% compared to 2015. Allergan has been recognized for these efforts, including receiving the ENERGY

STAR® Partner of the Year – Sustained Excellence award from the Environmental Protection Agency and being named to the Dow Jones Sustainability Index. (“Allergan,” 2017, p. 6)

Alibaba: The following qualitative data pertaining to Alibaba’s environmental responsibilities was gathered from Alibaba’s Corporate Report (see Footnote 3). Alibaba’s CSR programs and initiatives include supporting the environment in various ways:

This is only the beginning: With the increasingly improvement of new ecology, Alibaba thinks more about of assuming social responsibilities of promoting domestic demand, creating job opportunities and boosting rural economy. The three trillion yuan is only a new starting point of Alibaba in the data technology era. *Behind the 3 Trillion*—New industries: with the promotion of Internet technology, industry findings take on new situation and traditional business models are changing. New job opportunity: the development of e-commerce plays an important role in promoting social employment. New governance: more than 400 million consumers, one billion-odd commodities, 24 million plus of packages per day and over ten million merchants are creating new governance mode-platform governance. In the fiscal year of 2016, the business platforms of Alibaba supported more than ten million entrepreneurial people, including missions o college students and young people. Through the upstream and downstream linkage, the platforms have significantly profited the development of e-commerce service industry, which includes the logistics, marketing, operation, information technology, and customer service and so on. In the future, Alibaba will continue to support mass entrepreneurship and innovation. (“Alibaba,” 2016, p. 9)

BMW: The following qualitative data pertaining to BMW's environmental responsibilities was gathered from BMW's Corporate Report (see Footnote 4). BMW's CSR programs and initiatives include supporting the environment in various ways:

In 2016, the BMW Group took first place in the automotive industry on the • Dow Jones Sustainability Indexes (DJSI) for the third time in a row and is now the only automotive company that has been continuously listed on the index since the very beginning. In the • CDP, the BMW Group achieved a top mark A for climate protection measures. This makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row. In 2016, the BMW Group was again listed on • FTSE4Good, an index of the British index family on sustainability and corporate governance provided by FTSE in London. ("BMW," 2016, p. 23)

Disney: The following qualitative data pertaining to Disney's environmental responsibilities was gathered from Disney's Corporate Report (see Footnote 5). Disney's CSR programs and initiatives include supporting the environment in various ways:

Environment

We are on track to meet our ambitious environmental targets, including reducing net emissions by 50% from 2012 levels and achieving 60% waste diversion from landfills and incineration, both by 2020.

At Walt Disney World® Resort we Partnered

with a local utility to launch a Mickey-shaped five-megawatt solar facility, located on 22 acres near Epcot. This project will help us in our efforts to conserve natural resources.

Last April, we celebrated the 20th anniversary of the Disney Conservation Fund (DCF) and announced a new goal of the fund: to reverse the decline of at-risk wildlife and increase the time kids and families spend in nature.

To date, DCF has provided \$45 million in grants to nonprofit organizations in 115 countries, working with communities to protect wildlife and connect children around the world with the wonder of nature.

Emissions

In 2016, we have reduced our net emissions by 37% from our 2012 levels.

Waste

In 2016 we diverted 45% of operational waste from landfills and incineration.

Water

In 2016, potable water consumption was at 7.15 billion gallons — slightly higher than the 2013 baseline. Shanghai Disney Resort was opened in 2016, and water conservation plans are in development. (“Walt Disney,” 2017, p. 6)

FedEx: The following qualitative data pertaining to FedEx’s environmental responsibilities was gathered from FedEx’s Corporate Report (see Footnote 6). FedEx’s CSR programs and initiatives include supporting the environment in various ways:

FedEx sets ambitious goals for our social and environmental programs. In FY16, we continued to make progress toward these goals, highlighted below: Invested \$46m in 97 countries; Reduced aircraft emission by 22%; Secured alternative fuel for 2019 operations; Increased FedEx Express vehicle fuel efficiency by 35%; Completed 12 LEED certified Express buildings; Completed 18 on-site solar energy installations. (“FedEx,” 2017, p. 4)

FedEx amended its business strategy in 2017 to reflect Stakeholders priorities that influence business success. A few of the top priorities are: “Ethics, bribery & corruption; Workplace safety; Surface vehicle fleet usage & associated GHG emissions; Business preparedness, resiliency & disaster response; Aircraft fuel usage 7 associated GHG emission; Data security & privacy; Team member relations; Social & environmental impacts on communities; Diversity & inclusion” (“FedEx,” 2017, p. 4)

Google: The following qualitative data pertaining to Google’s environmental responsibilities was gathered from Google’s Corporate Report (see Footnote 7). Google’s CSR programs and initiatives include supporting the environment in various ways:

Taking action: With millions more people coming online every month and demand for computing skyrocketing, data center capacity continues to expand to meet this need. Despite this growth, total electricity used by U.S. data centers has flattened—annual data center electricity consumption increased by 90% from 2000 to 2005 but only 4% from 2010 to 2014—largely due to data centers’ extraordinary ability to improve their efficiency as they scale.³ As the use of mobile devices increases and more IT users transition to public clouds, we believe our industry can go beyond holding the line on energy use and actually lower it, serving more users while using fewer resources. Google’s energy consumption is our biggest impact on the environment, and we have focused on tackling it through a threefold strategy. First, we pursue aggressive efficiency initiatives. Second, we purchase significant amounts of renewable energy. Third, we buy carbon offsets for any remaining emissions we haven’t yet eliminated. And we’re excited to announce that we will reach 100% renewable energy for all our

operations in 2017. We also help millions of people conserve energy with Google Cloud. Research from the Lawrence Berkeley National Laboratory suggests that if all office workers in the United States moved their email and documents to the cloud, it would reduce IT energy use by up to 87%—enough to power the city of Los Angeles for one year. We’ve been a vocal advocate for greening electrical grids worldwide. We’ve supported strong clean energy and climate change policies. We’ve committed to invest \$2.5 billion in solar and wind projects, adding clean power to the grid. And we’re partnering with governments and non-governmental organizations to use Google technology and computing power to model the effects of climate change on both a global and a local level. Water is another top priority. The United Nations predicts that by 2025, two-thirds of the world’s population will live in water-stressed conditions.⁵ As a global company headquartered in drought-prone California, we’re working to efficiently utilize water, particularly in our data centers, where we regularly redesign and enhance our cooling technologies and utilize water from non-potable sources. We’re also using Google technology to help researchers study global water challenges and awarding millions in grants to promising water conservation solutions. Finally, we’re changing how we think about waste. Humankind’s current linear economy is based on a take-make-waste model: We take resources from the environment and make something, which quickly becomes waste. But natural resources are too valuable to go in a straight line to landfill. By repairing, reusing, and recycling products, we can recapture resources and use them again and again. We strive to embed these circular economy principles into everything Google does, from how we manage servers in our data centers to the materials we select to build and furnish our offices. In fact, we recently announced that we’re

committed to achieving Zero Waste to Landfill for our global data center operations. Six of our operating data centers have already reached 100% landfill diversion, and we're looking further upstream to reduce waste. Zero Waste to Landfill is an important milestone in our journey to sustainably manage resources across Google. As a Global Partner of the Ellen MacArthur Foundation, we're also working together with other leading companies to accelerate the transition to a circular economy and help bring initiatives like these to scale. *Reaching 100% Renewable Energy*: In 2012, we made a commitment to reach 100% renewable energy for our operations, and we've made great strides toward this goal. We've tackled it from many angles, including buying renewable electricity directly from wind and solar farms via PPAs and purchasing renewable power through utilities via renewable energy tariffs. Lastly, many utilities typically have renewable sources as part of their grid mix,¹⁶ which means our regular energy purchases contain some renewable energy. Our use of renewable energy has been growing rapidly. In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%. We're excited to announce that we will make a huge leap forward next year. Given our signed contracts for projects soon to come online, we will nearly double our annual purchases of renewable electricity in 2017, reaching 100% renewable energy for our global operations—including both our data centers and offices. We achieved this milestone much faster and at a much greater scale than we thought possible when we set this goal just a few years ago. Our carbon footprint decreased by 50% from 2009 to 2015. Because of our emissions-reduction efforts, our carbon intensity has steadily decreased even as our company has grown and our energy use has correspondingly

increased. From 2009 to 2015, our carbon intensity per revenue (metric tonnes Scope 1 and 2 CO₂e/million US\$) and per full-time equivalent employee (metric tonnes Scope 1 and 2 CO₂e/FTE) both decreased by more than 50%. (“Google”, 2017, pp. 23-27)

APPENDIX D

Findings for Research Sub-Question 1- Corporate Policies

Findings for Research Sub-Question 1: Corporate Policies.

Creating (C). Based on the qualitative data gathered for this study, corporate CSR policy creation appears to originate in the mission and values of each company. The findings for each company are summarized in Table 3, and supporting details are provided in Appendix D, according to company, in alphabetical order. All company information in this appendix is available in the public domain.

Apple: Apple’s mission and values are as stated in their official documents:

To ask less of the planet, we ask more of ourselves. Climate change is undeniable.

Earth’s resources won’t last forever. And technology must be safe for people to make and use. We don’t question these realities — we challenge ourselves to ask what we can do about them in every part of our business. (“Apple,” 2017, p. 2)

Allergan: Allergan’s mission and values are as stated in their official documents:

Allergan plc is a Bold, global biopharmaceutical company. We deliver innovative therapies that create long-term shared value for our patients, our customers, and our shareholders. We are driven by deep engagement with our stakeholders—patients, providers, payers, policymakers and the public—to understand their needs.

(“Allergan,” 2017, p. 3)

Alibaba: Alibaba’s mission and values are as stated in their official documents:

Public Good Mindset

Business Methods

“Only the corporate social responsibility that is rooted in a company’s business model can achieve sustainable development. All of the companies can find combination points of their business models and social responsibilities” (“Alibaba,” 2017, p. 4).

Everyone Involved

Fulfill Public Good

“Every person has the right to participate in public welfare undertakings. Facilitating by the Internet-based convenient environment, each and every one of us has the capability to perform social responsibilities” (“Alibaba,” 2016, p. 5).

BMW: BMW’s mission and values are as stated in their official documents:

“For us, sustainability is about shaping the future of the BMW Group. In 2016, the company celebrated its 100th centenary. This important milestone provided a unique opportunity for us to look to the future and to present our ideas for the mobility of tomorrow – with our four Vision Vehicles. We view sustainability – not just in our vehicles, but throughout the entire value chain –as a basic requirement for tomorrow’s individual mobility and ensuring its social acceptability. We believe the only way to achieve success in the long term is through sustainable action. We remain committed to the principles of the United Nations Global Compact and have systematically implemented its Ten Principles at all locations worldwide since 2001. Our sustainability strategy also supports the Sustainable Development Goals adopted by the United Nations in autumn 2015. Sustainability has not just become a success factor for business. It is increasingly a question of individual lifestyle. A sustainable lifestyle is viewed as a personal enrichment and represents a conscious decision for many people worldwide. Today, emissions and the raw materials and other resources used in production are a consideration in many customer purchases” (“BMW,” 2016, p. 2).

Disney: Disney's mission and values are as stated in their official documents:

"Our Citizenship Commitment: at Disney, we believe that there are no limits to where creativity and imagination can take us. In our stories, we find examples of those inspired to envision a brighter tomorrow and the aspiration to make that dream come true.

Our unique approach to citizenship is rooted in the entertainment that we create and the special relationship we have with kids and families around the world. Our assets and our reach provide us with an opportunity to inspire audiences everywhere to join us in taking action and caring for the world we share. This opportunity to inspire guides our work across citizenship. It is at the core of our citizenship mission to conduct our business and create products in an ethical manner and promote the happiness and well-being of kids and families everywhere" ("Walt Disney," 2017, pp. 1-2).

FedEx: FedEx's mission and values are as stated in their official documents:

"FedEx Corporation will produce superior financial returns for its shareowners by providing high value-added logistics, transportation and related business services through focused operating companies. Customer requirements will be met in the highest quality manner appropriate to each market segment served. FedEx will strive to develop mutually rewarding relationships with its team members, partners and suppliers. Safety will be the first consideration in all operations. Corporate activities will be conducted to the highest ethical and professional standards: *Purple Values. People:* We value our people and promote diversity in our workforce and in our thinking. *Service:* Our absolutely, positively spirit puts our customers at the heart of everything we do.

Innovation: We invent and inspire the services and technologies that improve the way the world works and lives. *Integrity:* We manage our operations, finances and services with

honesty, efficiency and reliability. *Responsibility*: We champion safe and healthy environments for the communities in which we live and work. *Loyalty*: We earn the respect and confidence of our FedEx people, customers and investors every day, in everything we do” (“FedEx,” 2017, p. 10).

Google: Google’s mission and values are as stated in their official documents:

“Our mission is to organize the world’s information and make it universally accessible and useful. Fulfilling this mission—bringing the benefits of information not just to the 3 billion people who are already online but to the next 4 billion as well—requires us to use resources even more efficiently. We meet the challenges posed by climate change and the need for resource efficiency by working to empower everyone—businesses, governments, nonprofit organizations, communities, and individuals—to use Google technology to create a more sustainable world. This philosophy started with Googley decisions like building server casings from reused Legos and grew to designing and building a global network of data centers that lead the industry in efficiency. After all, the cheapest energy and water are what we don’t use in the first place, and waste streams can present new sources of value. In a growing number of regions, renewable resources like wind and solar are now less expensive than standard grid power, helping us save money over the long term. We’ve been carbon neutral since 2007, and our carbon footprint has been growing more slowly than our business—proof that economic growth can be decoupled from environmental impact and resource use” (“Google,” 2017, p. 7).

Implementing (I) & Measuring (M). Companies selected to be part of this study, and as a norm for reporting purposes, merge the act of measuring methodology into the implementation aspect of their CSR policies. Therefore, even though the Coding System (see Table 2) and the

Coding System Schema (Appendix B) for the study dictate that findings pertinent to Implementing (I) and Measuring (M) CSR policies be provided within this Chapter IV as separate categories, they will be provided together under this heading. Findings are reported according to an alphabetical listing of companies selected for participation in this study.

Apple: Apple's CSR policies are created by its CSR leader, implemented under the leader's supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement—*Sharing Best Practices:* We believe that sharing our vision and our commitment can make a difference well beyond Apple's business. To increase our impact, our team presented at several notable conferences, meetings, and events, including: The Clean Energy Ministerial (CEM7) and Low Carbon Technology Partnerships initiative conferences, both in San Francisco, where we advocated for climate action by companies and stronger clean-energy policies by governments; Electronics Goes Green conference in Berlin, where we shared our progress on circular economy, resource efficiency, and safer materials; Ceres Conference in Boston, where we discussed the importance of integrating safer materials strategies into product design processes; Climate Week in New York City, where we shined a spotlight on our work to gain renewable energy commitments from our manufacturing suppliers. *Advocating for Strong Policies:* We believe it's important to stand alongside those who share our values and our passion for this work. To defend the best ideas and to amplify our beliefs. And to speak out when our voice will have a powerful impact. In April 2016, Apple joined Google, Microsoft, and Amazon to sign an amicus brief in support of the Environmental Protection Agency's Clean Power Plan. As leading U.S. businesses, we wanted to send a

clear message to lawmakers that renewable energy is great for business. In June 2016, Lisa Jackson addressed 700 senior government, business, and community leaders, at the seventh Clean Energy Ministerial, where she called for governments across the world to put a price on carbon to address climate change.

Environmental Health and Safety Policy Statement. *Mission Statement* Apple Inc. is committed to protecting the environment, health, and safety of our employees, customers and the global communities where we operate. We recognize that by integrating sound environmental, health, and safety management practices into all aspects of our business, we can offer technologically innovative products and services while conserving and enhancing resources for future generations. Apple strives for continuous improvement in our environmental, health and safety management systems and in the environmental quality of our products, processes, and services. *Guiding Principles:* Meet or exceed all applicable environmental, health and safety requirements. We will evaluate our EHS performance by monitoring ongoing performance results and through periodic management reviews. Where laws and regulations do not provide adequate controls, we will adopt our own standards to protect human health and the environment. Support and promote sound scientific principles and fiscally responsible public policy that enhance environmental quality, health and safety. Advocate the adoption of prudent environmental, health and safety principles and practices by our contractors, vendors, and suppliers. Communicate environmental, health, and safety policies and programs to Apple employees and stakeholders. Design, manage and operate our facilities to maximize safety, promote energy efficiency, and protect the environment. Strive to create products that are safe in their intended use, conserve energy and materials, and prevent pollution throughout the product life cycle including design,

manufacture, use, and end-of-life management. Ensure that all employees are aware of their role and responsibility to fulfill and sustain Apple's environmental, health and safety management systems and policy. ("Apple," 2017, pp. 4-6)

Allergan: Allergan's CSR policies are created by its CSR leader, implemented under the leader's supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement: The positions and policies of Allergan, PLC and its subsidiaries (collectively, 2017) on current sustainability issues including climate change, pharmaceuticals in the environment, water curtailment, packaging management, biodiversity, bioethics, energy independence, life cycle and carbon footprint approaches, green chemistry, ethnic, age and gender diversity, governance and ethics, supply chain enhancements, and community support, are presented in this report. *Biodiversity:*

Allergan has facilities and offices located in major cities and in rural locations. Allergan has established a position to preserve biodiversity on an ongoing basis at our operations. Allergan endeavors to ensure that risks associated with land use, operations, and impacts to biodiversity are identified and mitigated; compliance with international, national, and local regulations and guidelines regarding biodiversity protection and preservation; open space and green areas are included in land-use planning at our operations; and consistency between Allergan sites regarding land use. Allergan agrees with the principles included in the UN Convention on biodiversity and strives to meet these principles. Allergan also continues to evaluate our existing practices against current state of the art practices. Allergan has had extensive involvement in onsite activities to preserve green space and encourage community preservation of open green space, like

our Lake Waco Wetlands Habitat Preservation project in Waco, Texas; participation in a Newport Back Bay Conservancy project in Irvine, California; and a rainforest preservation and local biodiversity preservation project in Westport, Ireland. *Employee Safety:* Allergan continues our top quartile safety performance, as measured by the number of injuries or illness requiring treatment beyond first aid. There have been no serious injuries or fatalities in 2016. In 2016, we achieved an incident rate of 0.33 incidents per 100 employees, a reduction of 33% as compared to 2015. We also reduced the rate of severe or serious incidents, as defined by ASTM E2920 – 14: Standard Guide for Recording Occupational Injuries and Illnesses, by over 75% as compared to 2015. In 2016, we increased the Good Observation rate (number of good observation per 100 employees) by 30% in our manufacturing and R&D locations, and leadership inspections were increased by 59%, in each case, as compared to 2015. We continue to focus our safety efforts towards increasing employee and management engagement. We have implemented several programs to proactively identify workplace hazards and reduce employee incidents. These prevention programs include: Increasing awareness around Critical Safety Risks; Our Critical Safety Rules program focuses on 7 risks that can result in a serious incident or fatality. These areas include Process Safety, Confined Space Entry, Fall Protection, Electrical Safety, Hazardous Energy, Machine Guarding, Hazardous Atmospheres and Powered Industrial Trucks, Implementation of Human and Organizational Performance, (HOP) concepts and training, Encouraging employees to identify EHS risks through our Good, Observations program, Management conducting weekly Leadership Inspections (EHS Gemba Walks), Issuing EHS Alerts to share information on significant incidents, Forming learning teams to develop a deeper

understanding of systemic failures associated with serious incidents and near miss events, Conducting detailed environmental, health, and safety risk assessment of existing work-areas, as well as changes in processes or equipment. (“Allergan”, 2017, pp. 16-17)

Alibaba: Alibaba implements a “symbiotic, layered system that ensures employees’ Basic rights and interests, training and development, building happy work environment, and employee care” (“Alibaba,” 2016). Considering the high rate of corruption in the region where Alibaba operates, its policy regarding integrity and compliance is strict. Alibaba’s CSR policies are created by its CSR leader, implemented under the leader’s supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement. *Connecting to Public Welfare*—In principle, no Alibaba employee is allowed to receive any gift from any client. However, if the gift is in compliance with the business practices, it not only is impractical to refuse it or return it to the client face to face, but also makes the situation embarrassing. In this case, the employee can receive the gift on behalf of the Company at first, and then declare and submit the gift received to the administration department of the Company. The integrity and compliance department, together with the administration department, donates fresh food received as gifts to those in need, sell other articles received as gifts through “Buy42” which is the first charity online shop in China run by the disabled or within the Company for charity, and donates cash received to charity bank accounts. All the proceeds obtained from selling the articles are used for charitable purposes. We wish to turn the gifts which our partners give us out of goodwill into power to help the vulnerable groups and make them feel more care and warmth. (“Alibaba,” 2016, p. 12)

BMW: BMW's CSR policies are created by its CSR leader, implemented under the leader's supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement: In order to make sure we are fit for the future, we continuously integrate sustainability into our business model and consolidate this integration. We see global sustainability challenges as an opportunity to develop innovative products and services. In this way, sustainability makes a long-term contribution to the business success of the BMW Group. Our innovations are not only developed to enhance the benefits of our customers – we also want them to have a positive impact on society and the environment. Taking social and environmental responsibility for all we do is an integral part of how we perceive ourselves as a company. We are convinced that the lasting economic success of any enterprise in today's world is based increasingly on acting responsibly and ensuring social acceptance. We want to achieve a clear competitive advantage in the long term with efficient and resource-friendly production processes and state-of-the-art solution for sustainable individual mobility for our customers. For this reason, sustainability is a key component of our corporate Strategy NUMBER ONE > NEXT. We unveiled the new corporate Strategy NUMBER ONE > NEXT in 2016 in order to set the course for a successful future. The consistent integration of sustainability in our strategy is made visible by the activities along the value chain described in this report – ranging from the sustainability challenges in the procurement process to the design of our products through to the establishment of new business areas, with sustainability integrated into the relevant business model. We integrate sustainability into our corporate strategy business model and value chain at all levels to ensure success in

the long term, extending from the design of vehicles and services across the supply chain, production and responsibility for our employees, the use of products and services by our customers, through to recycling of vehicles. Moreover, sustainability is deeply embedded in our company culture. One of our values is taking responsibility – for ourselves, for others, for the company and for society. In light of this, a group of employees founded the BMW Group Connected Culture Club, a voluntary initiative to shape the company culture of the BMW Group in a sustainable way, through their own efforts.

Position on the Implementation of the EU—CSR Directive in Germany: The European Union passed a directive on CSR reporting in 2014 that is to be implemented in the member states as national law by the end of 2016. With a slight delay, the law was adopted by the German Bundestag in early 2017, meaning that the reporting requirement will take effect for Germany for business year 2017. The companies concerned must disclose in their management report or separate sustainability report non-financial information on their policies, main risks and outcomes relating to at the minimum environmental matters, social and employee aspects, respect for human rights, anti-corruption and bribery issues as well as equal opportunity and diversity in their board of directors. After many years of reporting in accordance with the GRI G4 comprehensive guidelines, the BMW Group is confident that it will be able to meet the new reporting obligations without any major changes in its annual drafting process. The BMW Group supports the new legislation provided that its operational interpretation leads to greater clarity and focus in the resulting reporting.

Taking a Stand on Emissions: Legal regulations on emissions are becoming increasingly stringent worldwide, continually posing new challenges to the automotive industry. As early as 2000, the BMW Group set the course for reducing fuel

consumption as well as CO2 and pollutant emissions with its Efficient Dynamics Strategy. Electromobility is essential for achieving further reductions. Favourable economic conditions have proven conducive to the successful introduction of new technologies. In the dialogue with the political stakeholders in the main markets, the following issues are of central importance to the BMW Group: Promoting electromobility, Not distorting competition according to market segment, Supporting new efficiency technologies, A realistic connection between targets, and measuring methods, Consistency of supply-side and demand-side policies. The BMW Group would like to see countries in all markets take effective measures to promote electromobility, such as those already in place for example in Japan, China and California. *Promoting the transatlantic Free Trade Agreement:* As a global enterprise, the BMW Group has always supported the further opening of worldwide markets as well as the continuous reduction of tariff and non-tariff trade barriers. The BMW Group manufactures vehicles worldwide, takes advantage of global sourcing and is convinced that free trade is an important component for a sustainable growth and employment policy. Despite increasing globalisation, trade policy has been characterized for the past several years by a trend toward greater protectionism. Market entry barriers are on the rise in many regions of the world. Where tariff trade barriers are abolished, they are often replaced by non-tariff-based obstacles. The latest developments with regard to the UK's planned withdrawal from the European Union as well as the trade policy discussions triggered by the new administration in the USA can be seen as results of a global trend toward isolation and disintegration that has been observed for some time now. The BMW Group approaches its investment decisions with sustainability in mind. Long-term investments are the result of careful consideration

and strategic planning processes. In particular in countries such as the UK and the USA, where changes in trade policy are now being discussed, we are firmly established partners in the local economy and wish to remain so. Our future involvement in Mexico is likewise more than a pure investment decision. It also reflects our sense of responsibility for the jobs being created there as well as our social and cultural commitment. The BMW Group therefore hopes that its sustainable global investment and sales planning will be flanked by responsible policy decisions designed to maintain the growth, prosperity and employment brought by open markets and international integration. Supporting democratic parties, The BMW Group supports the work on social policy carried out by democratic parties in Germany (CDU, CSU, SPD, FDP and Bündnis90 / Die Grünen). The company places high value on transparency in this regard and complies with the relevant legislation. Since 2014, the BMW Group has supported the work of political parties in Germany solely through content-based partnerships, for example by sponsoring public discussion forums and dialogue formats. All partnerships are subject to the clear sponsorship guidelines of the BMW Group. (“BMW,” 2017, pp. 17-19)

Disney: Disney’s CSR policies are created by its CSR leader, implemented under the leader’s supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy: *Permitted Sourcing Countries Policy*—In March 2014, Disney completed its year-long transition of production of Disney-branded products into countries on our Permitted Sourcing Countries List, which was revised in 2013 following an in-depth assessment of our challenges in achieving labor standards performance. We made this change to more effectively focus our resources, to better manage our supply chain, and to

more reliably and consistently meet our standards in locations more likely to make continuous improvements to working conditions. At the same time, we increased support for programs and initiatives that address core labor issues within the permitted sourcing countries, partly through our Supply Chain Investment Program. The Permitted Sourcing Countries List uses the World Bank’s Governance Indicators (WGI) as a prima resource for identifying and comparing areas of risk and determining where to focus our monitoring resources and requirements. We believe this index provides a consistent and transparent basis for these determinations.

Product Safety—We are committed to conducting business and creating products in an ethical manner. The safety of all products bearing the brands, characters, and other intellectual property of The Walt Disney Company is of crucial concern to us. Our Product Integrity team administers policies, procedures, and operating requirements (the “PI Program”) that are tailored to achieve our safety objectives under both our vertical and our licensing businesses. The PI Program applies to all Disney-branded products marketed, sold, or distributed by Disney or by a third party to consumers. Regardless of whether a Disney-branded product is sold by our vertical businesses or under our licensing program, the PI Program (i) requires product safety documentation and/or safety test reports to confirm compliance with applicable product safety requirements and (ii) subjects such products to a periodic, risk-based auditing program to confirm continual compliance.

Continue to implement policy of zero instances of cigarette smoking depictions in U.S. Disney-branded films.

Promote leading policies on guest experience safety—The safety of products bearing Disney brands, characters, and other intellectual property is of crucial concern to Disney. Equally important, safety guides our operational decisions to create a secure and

enjoyable experience at our theme parks and resorts worldwide. Since we believe safety is everyone's business, collaborate and share what we have learned so we can all benefit. An example of this collaboration is the commitment of Walt Disney Parks and Resorts (WDP&R) to expand the availability of Disney-licensed technology and expertise on safety and accessibility for third-party use. ("Walt Disney," 2017, p. 11)

FedEx: FedEx's CSR policies are created by its CSR leader, implemented under its leader's supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement—*Sharing Best Practices*: Leadership by Liz Powers, The Social Entrepreneur at FedEx leading purpose-driven business such as Artlifting that empowers homeless artists. Building a safety culture Through Global Safety Awards, we honor team members who show exemplary safety performance and leadership. Regionally, our operating companies implement safety award programs and competitions that foster pride in safe work habits. At the 2016 National Truck Driving Championships (NTDC), four FedEx drivers finished as National Champions and one driver took home National Rookie of the Year. Learn more about our winners. Also, in FY16, FedEx Express was honored as one of the top three performers in the safety category at the American Trucking Associations (ATA) annual banquet. *Collaborating on Safety Standards*: To share best practices for improving safety outcomes across the industry, FedEx works with the Following U.S. Associations: Airlines 4 America, American Society of Safety, Engineers (ASSE), American Trucking Associations (ATA), American Industrial Hygiene Association, Commercial Vehicle Safety Alliance, COSTHA (Council on Safe

Transportation of Hazardous Articles), Federal Aviation Administration (FAA), Federal Motor Carrier Safety Administration, Flight Safety Foundation, The MITRE Corporation

Movement of Hazardous Materials: FedEx takes seriously the risks associated with transporting hazardous materials. Through equipment and technology enhancements and the implementation of safety procedures, we continually work to reduce risks within our network. We work closely with regulators and industry collaborators to find safe solutions for shipping materials such as lithium ion batteries. We also provide educational materials, tools and technology to allow customers to mitigate their own safety risks during the transportation of potentially hazardous products. In FY16, FedEx Freight implemented a new safety process help to ensure timely follow-up of any Road Side Inspection (RSI) violations related to hazardous materials.

CSR Policy Statements: Corporate social responsibility is vitally important to who we are as a company. Our policies ensure that we rigorously adhere to the highest standards in ethical behavior, environmental sustainability, data security and more.

Code of Business Conduct and Ethics—Our global Code of Business Conduct and Ethics sets a high standard for behavioral conduct in areas that include workplace health, safety and environment, human rights, harassment and discrimination, conflicts of interest and gifts and entertainment. Every team member is familiarized with the Code during onboarding and encouraged to report all suspected violations using our 24-hour FedEx Alert Line service or by contacting management, Legal or Human Resources. The Code is publicly available on our Investor Relations website.

Environmental Policy FedEx recognizes that the long-term health of our business is directly connected to the health of the planet and local communities. We remain focused on sourcing environmental solutions that will lessen

our footprint, while serving as an example to our peers. Our Environmental Policy focuses on finding solutions that reduce our own footprint and inspire action in others. Our enterprise-wide Environmental Management System (EMS) is based on the key elements of ISO 14001. Each FedEx operating company identifies and works to minimize relevant environmental impacts and appoints a senior sustainability leader accountable for performance. *Combating Slavery and Human Trafficking:* FedEx is committed to the zero-tolerance policies adopted by the U.S. and other governments to combat slavery or the trafficking of persons for any purpose. FedEx prohibits trafficking-related activities and we expect our suppliers and contractors to uphold these important principles, as well. FedEx encourages the reporting of any suspected violations through the FedEx Alert Line or other channel, and our policies forbid any form of retaliation for fulfilling this obligation. For more information, please see our Policy Prohibiting Trafficking in Persons. *Data Security and Privacy:* Protecting the privacy of our customers, vendors and employees is critical to our ability to maintain their trust. FedEx fully understands how the risks related to Information Security and Privacy affect our business operations. We take precautions to safeguard sensitive information, to include customer data, in order to ensure a safe and secure online environment. Our Customer Protection Center highlights our online Privacy Policy alongside information on how FedEx protects customer privacy and resources to help customers identify, report and mitigate risks. *Public Policy Engagement:* FedEx engages in public policy initiatives that align with our business interests and expertise. In compliance with all applicable laws and regulations, we conduct lobbying activities, provide publicly disclosed political contributions and encourage voluntary employee participation through our political action committee. For

more information, please see our Policy on Political Contributions. *Environmental Policy Statement:* FedEx recognizes that the long-term health of our business is directly connected to the health of the planet and local communities. We remain focused on sourcing environmental solutions that will lessen our footprint, while serving as an example to our peers. As part of our ongoing efforts, FedEx focuses on the following initiatives: Commitment to a continual improvement process in environmental management; Evaluation of environmental impacts of FedEx packaging products, operations and facilities with a commitment to minimize impacts and restore properties affected by our operations; Improvement of employee environmental performance through detailed policies and procedures, training and recognition of excellence; Efficient use of natural resources to minimize waste generation through efforts that include recycling, innovation and prevention of pollution; Measurement of environmental performance by use of a framework to set and review objectives and targets, audit progress, sanction employee accountability and report to senior management and external stakeholders; Integration of environmental responsibilities and considerations into daily operations and business decision-making processes; Participation in the development of sound environmental policy within the transportation and business sectors; Commitment to emergency preparedness and response in order to minimize any potential environmental impacts resulting from day-to-day operations; Use of innovations and technologies to minimize atmospheric emissions and noise; Promotion of effective environmental management by our suppliers and contractors; Compliance with all applicable environmental laws and regulations; The promotion of awareness regarding environmental policies for employees and the public. (FedEx.com). *Promoting Open*

Trade: FedEx actively supports and advocates for policies, agreements, treaties and infrastructure developments that reduce barriers to trade and facilitate international commerce. FedEx Regulatory Affairs leads these efforts through communications with government officials, team members and customers. In FY16, our advocacy efforts with the U.S. Congress and Administration focused on support for trade initiatives such as the Trans-Pacific Partnership (TPP) and Transatlantic Trade & Investment Partnership (T-TIP). We will continue to advocate for an ambitious trade agenda in FY17. (“FedEx,” 2017, pp. 16-20).

Google: Google’s CSR policies are created by its CSR leader, implemented under the leader’s supervision, and measured through environmental, societal, and most noticeably by the financial value of the company:

Policy Statement--*Sharing Best Practices:* To further bolster their commitment to operate with 100% renewable energy, Google signed the American Business Act on Climate Pledge and joined the RE100 campaign. Google joined with Amazon, Apple, and Microsoft to promote federal mechanisms to grow cleaner sources of electricity in the United States. *Driving Clean Energy Policies:* To grow the clean energy industry and bring renewable energy solutions to scale for their customers, businesses need policies that confirm that long-term investments are sound. That’s why Google has long been an advocate at the state, national, and international levels for strong clean energy and carbon policies. In the United States, we support robust renewable energy portfolio standards at the state level, which are instrumental in bringing new renewable energy online. At the U.S. federal level, we joined with Amazon, Apple, and Microsoft to promote federal mechanisms to grow cleaner sources of electricity in the United States.

We came together because our companies collectively operate 50 data centers in 12 states, and reliable, affordable, clean electricity is integral to the continued growth and operation of all of our businesses. Internationally, we engaged with the European Commission on its review of pan-European renewable energy policy, which aims to improve access to renewable energy throughout the European Union. In Asia, we've provided seed funding to the Center for Resource Solutions (CRS) to begin laying the groundwork for renewable energy certification programs (similar to RECs and GoOs) across the region, starting in Taiwan. Our efforts in Asia earned us a Green Power Leadership Award in International Green Power Market Development from CRS.

At the global level, Google has long been an advocate for a comprehensive international agreement to address carbon emissions. We advocated for a strong and effective outcome at the 21st United Nations Conference of the Parties (COP21) climate change conference in Paris. Eric Schmidt, executive chairman of Alphabet, Google's parent company, published a blog post expressing the urgent need to reach an agreement to take action on climate change. In addition to direct engagement and advocacy, we push for clean energy policies through industry partnerships and by participating in trade associations, standing alongside many of the world's most influential companies in working to tackle climate change. In 2015, we signed the American Business Act on Climate Pledge, and we joined the RE100 campaign with other businesses committed to 100% renewable energy. Google is also a founding member of the U.S. Partnership for Renewable Energy Finance (PREF), and an active member of many other clean energy organizations, such as the American Council on Renewable Energy (ACORE) and the Renewable Energy Buyers Alliance (REBA). ("Google," 2017, pp. 9-11)

APPENDIX E

Findings for Research Sub-Question 2(A) - Policy Similarities

Findings for Research Sub-Question 2(a): Policy Similarities.

Creating (C). Preserving the earth's resources is a common goal reflected in four of the companies' CSR statements of their mission and values. Similarities among companies are stated in the following findings, which are listed alphabetically within Appendix E, according to company name. All company information in this appendix is available in the public domain.

Apple: "To ask less of the planet, we ask more of ourselves" ("Apple," 2017, p. 2).

BMW: "We view sustainability – not just in our vehicles, but throughout the entire value chain – as a basic requirement for tomorrow's individual mobility and ensuring its social acceptability" ("BMW," 2016, p. 4).

FedEx: "Long-term health of our business is directly connected to the health of the planet" ("FedEx," 2017, p. 9).

Google: "Our values reflect the fundamental importance of ...commitment to the environment. Operating our business in an environmentally sustainable way has been a core value from the beginning" ("Google," 2017, p. 7).

Implementing (I). The following is a listing of similarities in findings regarding implementation policies among the companies selected to be part of the sample for this study. Companies are listed alphabetically in this Appendix E, according to company name.

Apple: "Power a global business with the sun, wind, and water? Get 100 percent of our supply chain to move to 100 percent renewable energy? Stop mining the earth altogether? Use only 100 percent recycled and responsibly sources paper in our packaging? Improve on the world's best materials?" ("Apple," 2017, p. 13).

BMW: “Remain committed to the principles of the United Nations Global Compact and have systematically implemented its Ten Principles at all locations worldwide since 2001. Our sustainability strategy also supports the Sustainable Development Goals adopted by the United Nations in autumn 2015” (“BMW,” 2016, p. 27).

FedEx: “Three key pillars: Economy, Environment and People. Without question, we realize the interests of our communities, our workplaces, and the planet are intertwined” (“FedEx,” 2017, p. 4).

Google: “We believe we can help the world meet its energy and resource needs in a way that drives innovation and growth while reducing greenhouse gas (GHG emissions and the use of virgin materials and water” (“Google,” 2017, p. 16).

Measuring (M). The following is a listing of similarities in findings regarding measuring the effectiveness of global corporations’ CSR policies. Companies are listed alphabetically in this Appendix E, according to company name.

Apple: “We’re pushing our manufacturing partners to join us in the fight against climate change. Seven major suppliers have now pledged to power their Apple production entirely with renewable energy by the end of next year” (“Apple,” 2017, p. 2).

BMW: “BMW Group achieved a top mark A for climate protection measures. This Makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row” (“BMW,” 2016, p. 4).

FedEx: FedEx implemented CSR in the following ways:

- Invested \$46m in 97 countries
- Reduced aircraft emission by 22%
- Secured alternative fuel for 2019 operations

- Increased FedEx Express vehicle fuel efficiency by 35%
- Completed 12 LEED certified Express buildings
- Completed 18 on-site solar energy installations (“FedEx,” 2017, p. 9)

Google: “Our use of renewable energy has been growing rapidly. In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%.” (“Google,” 2017, p. 7)

Findings for Research Sub-Question 2(b): Policy Differences.

Creating (C). Differences in policy creation among global corporations’ CSR policies are stated in the following findings, which are listed alphabetically, according to company name.

Apple: “Apple Inc. is committed to protecting the environment, health, and safety of our employees, customers and the global communities where we operate” (“Apple,” 2017, p. 3).

Allergan: “Allergan plc is a Bold, global biopharmaceutical company. We deliver innovative therapies that create long-term shared value for our patients, our customers, and our shareholders” (“Allergan,” 2017, p. 6).

Alibaba: “Alibaba implements a symbiotic layered system that ensures employees’ Basic Rights and Interests, Training and Development, Building Happy Work Environment, and Employee Care” (“Alibaba,” 2016, p. 2).

BMW: “In order to make sure we are fit for the future, we continuously integrate sustainability into our business model and consolidate this integration” (“BMW,” 2016, p. 5).

Disney: “*Promote leading policies on guest experience safety.* The safety of products bearing Disney brands, characters, and other intellectual property is of crucial concern to Disney” (“Disney,” 2017, p. 4).

FedEx: “Corporate social responsibility is vitally important to who we are as a company. Our policies ensure that we rigorously adhere to the highest standards in ethical behavior, environmental sustainability, data security and more” (“FedEx,” 2017, p. 2).

Google: “*Driving clean energy policies:* To grow the clean energy industry and bring renewable energy solutions to scale for their customers, businesses need policies that confirm that long-term investments are sound” (“Google,” 2017, p. 4).

Implementing (I). Differences in policy implementation among global corporations’ CSR policies are stated in the following findings, which are listed in this Appendix E alphabetically, according to company name.

Apple: “Our new corporate campus, Apple Park, is on track to be the largest LEED Platinum–certified building in North America. Over 80 percent of the new campus is open space with more than 9000 drought-tolerant trees. And, of course, it’s powered by 100 percent renewable energy.” (“Apple,” 2017, p. 3).

Allergan: “In 2016, we set an ambitious goal to reduce our environmental impact by committing to a 20% reduction by 2020 (our 20/20 Challenge).” (“Allergan,” 2017, p. 2).

Alibaba: “With the increasingly improvement of new ecology, Alibaba thinks more about of assuming social responsibilities of promoting domestic demand, creating job opportunities and boosting rural economy. The three trillion yuan is only a new starting point of Alibaba in the data technology era” (“Alibaba,” 2016, p. 5).

BMW: “In 2016, the BMW Group took first place in the automotive industry on the • Dow Jones Sustainability Indexes (DJSI) for the third time in a row and is now the only automotive Company that has been continuously listed on the index since the very beginning.

Disney: At Walt Disney World® Resort we partnered with a local utility to launch a Mickey-shaped five-megawatt solar facility, located on 22 acres near Epcot.” (“BMW,” 2016, p. 3).

FedEx: “FedEx amended its business strategy in 2017 to reflect Stakeholders priorities that influence business success.” (“FedEx,” 2017, p. 9).

Google: “We buy carbon offsets for any remaining emissions we haven’t yet eliminated. And we’re excited to announce that we will reach 100% renewable energy for all our operations in 2017.” (“Google,” 2017, p. 2).

Measuring (M). Differences in policy measurement among global corporations’ CSR policies are stated in the following findings, which are listed alphabetically in this Appendix E, according to company name.

Apple: “We’ve identified all the substances present in more than 20,000 individual components—up from 10,000 a year ago—so we can understand their effect on people’s health and the environment.” Differences in policy implementation among global corporations’ CSR policies are stated in the following findings, which are listed alphabetically, according to company name (“Apple,” 2017, p. 2).

Allergan: “Allergan has been recognized for these efforts, including receiving the ENERGY STAR® Partner of the Year – Sustained Excellence award from the Environmental Protection Agency and being named to the Dow Jones Sustainability Index” (“Allergan,” 2017, p. 4).

Alibaba: “In the fiscal year of 2016, the business platforms of Alibaba supported more than ten million entrepreneurial people, including missions of college students and young people” (“Alibaba,” 2016, p. 2).

BMW: “In 2016, the BMW Group was again listed on • FTSE4Good, an index of the British index family on sustainability and corporate governance provided by FTSE in London” (“BMW,” 2017, p. 5).

Disney: “To date, DCF has provided \$45 million in grants to nonprofit organizations in 115 countries, working with communities to protect wildlife and connect children around the world with the wonder of nature” (“Disney,” 2017, p. 5).

FedEx: FedEx list the following implementations:

- Invested \$46m in 97 countries
- Reduced aircraft emission by 22%
- Secured alternative fuel for 2019 operations
- Increased FedEx Express vehicle fuel efficiency by 35%
- Completed 12 LEED certified Express buildings
- Completed 18 on-site solar energy installations (“FedEx,” 2017, p. 6).

Google: “Our use of renewable energy has been growing rapidly. In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%” (“Google,” 2017, p. 9).

APPENDIX F

Findings for Research Sub-Question 3 - Best Practices

Findings for Research Sub-Question 3: Best Practices.

Creating (C). Findings related to creating best practices for CSR policies are summarized in Table 3, and supporting details are provided within this Appendix F, listed alphabetically according to company name. All company information in this appendix is available in the public domain.

Apple: “Our work is led by Lisa Jackson, Apple’s Vice President of Environment, Policy and Social Initiatives, reporting directly to CEO Tim Cook. The Office of Environment, Policy and Social Initiatives works with teams across Apple to set strategy, engage stakeholders, and communicate progress. Our integrated approach means that decisions about Apple values, including environment, are reviewed and supported at the highest levels of the company” (“Apple,” 2017, p. 3).

Allergan: Brent Saunders, Chairman, President & CEO. No distinct designated CSR leader (“Allergan,” 2017, p. 6).

Alibaba: Daniel Zhang, CEO of Alibaba Group. No distinct designated CSR leader (“Alibaba,” 2016, p. 3).

BMW: Ursula Mathar, Head of Sustainability and Environmental Protection at the BMW Group, mentions the importance of “involving employees and fostering innovation. The BMW Group encourages employees to realize their own ideas and develop internal innovations. As part of the Innovationswerk accelerator programme, they get the chance to generate new products, service and business models” (“BMW,” 2017, p. 3).

Disney: Christie M. McCarthy, Senior Executive Vice President and Chief Financial Officer at The Walt Disney Company, writes, “We believe that our efforts to be a good corporate citizen have a direct impact on our financial strength, as well as our reputation as one of the most trusted and admired companies in the world.” (“Disney,” 2017, p. 5).

FedEx: Frederick W. Smith, Chairman & CEO of FedEx. No distinct designated CSR leader. (“FedEx,” 2017, p. 9).

Google: Urs Hölzle, who is Senior Vice President of Technical Infrastructure at Google, explains, “At Google, our values reflect the fundamental importance of inclusion openness, science, and commitment to the environment.” (“Google,” 2017, p. 3).

Implementing (I). Findings related to implementing best practices for CSR policies are listed within this Appendix F, alphabetically according to company name.

Apple: “Power a global business with the sun, wind, and water? Get 100 percent of our supply chain to move to 100 percent renewable energy? Stop mining the earth altogether? Use only 100 percent recycled and responsibly sources paper in our packaging? Improve on the world’s best materials?” (“Apple,” 2017, p. 1).

Allergan: “Implementing our Social Contract with Patients that improves access to safe, high-quality medicines; Reducing absolute greenhouse gas emission from our manufacturing/R&D operations by 11%; Reducing our energy intensity from our manufacturing/R&D operations by more than 10%; Recycling more than 75% of our waste; Increasing our employee engagement on health and safety issues, as measured by our Good Observation rate, by 30%; The number of workplace injuries and illness per 100 employees was reduced by over 30% compared to 2015; Total waste intensity (metric tonnes/sales) was reduced by 25%; Energy intensity (energy/sales) from our manufacturing and R&D operations was

reduced by over 13% compared to 2015; Total Greenhouse Gas emissions intensity (metric tonnes/sales) was reduced by 22% compared to 2015; Total water consumption intensity decreased by over 7% compared to 2015” (“Allergan,” 2017, p. 28).

Alibaba: “With the increasingly improvement of new ecology, Alibaba thinks more about of assuming social responsibilities of promoting domestic demand, creating job opportunities and boosting rural economy. The three trillion yuan is only a new starting point of Alibaba in the data technology era” (“Alibaba,” 2016, p. 2).

BMW: “The BMW Group encourages employees to [realize] their own ideas and develop internal innovations. As part of the Innovationswerk accelerator programme, they get the chance to generate new products, services and business models. Employees can introduce their ideas via a crowdsourcing platform and have cross-functional discussions. The programme promotes teambuilding in order to create internal start-ups” (“BMW,” 2016, p. 5).

Disney: “Disney will continue to enhance its focus on the issues that matter most to our business and society, while engaging with our stakeholders and telling the story of our progress. We will continue to work toward our 2018 and 2020 targets on emissions, waste, water, volunteerism and nutrition” (“Disney,” 2017, p. 8).

FedEx: “We updated our latest CSR materiality analysis in FY16, as we sought feedback from stakeholders through a survey and roundtable engagement session with industry groups, customers, investors, sustainability experts, nonprofits and government agencies. This will assist us in modifying our materiality matrix in the future” (“FedEx,” 2017, p. 10).

Google: “Google’s energy consumption is our biggest impact on the environment, and we have focused on tackling it through a threefold strategy. First, we pursue aggressive efficiency initiatives. Second, we purchase significant amounts of renewable energy. Third, we

buy carbon offsets for any remaining emissions we haven't yet eliminated. And we're excited to announce that we will reach 100% renewable energy for all our operations in 2017" ("Google," 2017, p. 6).

Measuring (M). Findings related to measuring best practices for CSR policies are listed within this Appendix F, alphabetically according to company name.

Apple: "By continuing our quest to make our products and processes even safer by pioneering ways to reduce and remove toxins. We again expanded our Environmental Testing Lab, where our chemists and toxicologists look for any potentially harmful substances in our products. And, through our Full Material Disclosure program, we've identified all the substances present in more than 20,000 individual components—up from 10,000 a year ago—so we can understand their effect on people's health and the environment" ("Apple," 2017, p. 2).

Allergan: "Allergan has been recognized for these efforts, including receiving the ENERGY STAR® Partner of the Year – Sustained Excellence award from the Environmental Protection Agency and being named to the Dow Jones Sustainability Index" ("Allergan," 2017, p. 9).

Alibaba: "New industries: with the promotion of Internet technology, industry findings take on new situation and traditional business models are changing. New job opportunity: the development of e-commerce plays an important role in promoting social employment. New governance: more than 400 million consumers, one billion-odd commodities, 24 million plus of packages per day and over ten million merchants are creating new governance mode - platform governance" ("Alibaba," 2016, p. 6).

BMW: “In the • CDP, the BMW Group achieved a top mark A for climate protection measures. This makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row” (“BMW,” 2016, p. 2).

Disney: “By 2015, all Disney-controlled advertising on U.S. kid-focused media platforms and Disney-owned online destinations oriented to families with younger children will be with food and beverages that comply with the Nutrition Guidelines” (“Disney,” 2017, p. 4).

FedEx: “FedEx sets ambitious goals for our social and environmental programs. In FY16, we continued to make progress toward these goals. In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%. We’re excited to announce that we will make a huge leap forward next year. Given our signed contracts for projects soon to come online, we will nearly double our annual purchases of renewable electricity in 2017, reaching 100% renewable energy for our global operations—including both our data centers and offices” (“FedEx,” 2017, p. 5).

APPENDIX G

Findings for the Study's Overarching Research Question

Findings for the Study's Overarching Research Question: Corporate Social Responsibility Best Practices, as Demonstrated by Contemporary, Global Leaders.

Creating (C). The following findings reveal best practices for creating Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in this Appendix G, according to company in alphabetical order. All company information in this appendix is available in the public domain.

Apple: “Our work is led by Lisa Jackson, Apple’s Vice President of Environment, Policy and Social Initiatives, reporting directly to CEO Tim Cook. The Office of Environment, Policy and Social Initiatives works with teams across Apple to set strategy, engage stakeholders, and communicate progress. Our integrated approach means that decisions about Apple values, including environment, are reviewed and supported at the highest levels of the company” (“Apple,” 2017, p. 3).

Allergan: Brent Saunders is Chairman, President & CEO. Allergan has no distinct, designated CSR leader (“Allergan,” 2017).

Alibaba: Daniel Zhang is CEO of Alibaba Group. There is no distinct, designated CSR leader (“Alibaba,” 2016).

BMW: Ursula Mathar, Head of Sustainability and Environmental Protection at the BMW Group, explains her focus on “involving employees and fostering innovation. The BMW Group encourages employees to [realize] their own ideas and develop internal innovations. As part of

the Innovationswerk accelerator programme, they get the chance to generate new products, service and business models” (“BMW,” 2016, p. 3).

Disney: Christie M. McCarthy, Senior Executive Vice President and Chief Financial Officer at The Walt Disney Company, writes, “We believe that our efforts to be a good corporate citizen have a direct impact on our financial strength, as well as our reputation as one of the most trusted and admired companies in the world” (“Disney,” 2017, p. 3).

FedEx: Frederick W. Smith is Chairman & CEO of FedEx. FedEx has no distinct designated CSR leader (“FedEx,” 2017)

Google: Urs Hölzle, Senior Vice President of Technical Infrastructure, writes, “At Google, our values reflect the fundamental importance of inclusion, openness, science, and commitment to the environment” (“Google,” 2017, p. 3).

Implementing (I). The following findings reveal best practices for implementing Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in Appendix G, according to company in alphabetical order.

Apple: “Power a global business with the sun, wind, and water? Get 100 percent of our supply chain to move to 100 percent renewable energy? Stop mining the earth altogether? Use only 100 percent recycled and responsibly sources paper in our packaging? Improve on the world’s best materials?” (“Apple,” 2017, p. 1).

Allergan: “Implementing our Social Contract with Patients that improves access to safe, high-quality medicines. Reducing absolute greenhouse gas emission from our manufacturing/R&D operations by 11%. Reducing our energy intensity from our

manufacturing/R&D operations by more than 10%. Recycling more than 75% of our waste. Increasing our employee engagement on health and safety issues, as measured by our Good Observation rate, by 30%. The number of workplace injuries and illness per 100 employees was reduced by over 30% compared to 2015. Total waste intensity (metric tonnes/sales) was reduced by 25%. Energy intensity (energy/sales) from our manufacturing and R&D operations was reduced by over 13% compared to 2015. Total Greenhouse Gas emissions intensity (metric tonnes/sales) was reduced by 22% compared to 2015. Total water consumption intensity decreased by over 7% compared to 2015” (“Allergan,” 2017, p. 23)

Alibaba: “With the increasingly improvement of new ecology, Alibaba thinks more about of assuming social responsibilities of promoting domestic demand, creating job opportunities and boosting rural economy. The three trillion yuan is only a new starting point of Alibaba in the data technology era.” (“Alibaba,” 2016)

BMW: “The BMW Group encourages employees to realize their own ideas and develop internal innovations. As part of the Innovationswerk accelerator programme, they get the chance to generate new products, services and business models. Employees can introduce their ideas via a crowdsourcing platform and have cross-functional discussions. The programme promotes teambuilding in order to create internal start-ups.” (“BMW,” 2016)

Disney: “Disney will continue to enhance its focus on the issues that matter most to our business and society, while engaging with our stakeholders and telling the story of our progress. We will continue to work toward our 2018 and 2020 targets on emissions, waste, water, volunteerism and nutrition” (“Disney,” 2017).

FedEx: “We updated our latest CSR materiality analysis in FY16, as we sought feedback from stakeholders through a survey and roundtable engagement session with industry groups,

customers, investors, sustainability experts, nonprofits and government agencies. This will assist us in modifying our materiality matrix in the future” (“FedEx,” 2017).

Google: “Google’s energy consumption is our biggest impact on the environment, and we have focused on tackling it through a threefold strategy. First, we pursue aggressive efficiency initiatives. Second, we purchase significant amounts of renewable energy. Third, we buy carbon offsets for any remaining emissions we haven’t yet eliminated. And we’re excited to announce that we will reach 100% renewable energy for all our operations in 2017” (“Google,” 2017).

Measuring (M). The following findings reveal best practices for measuring Corporate Social Responsibility, as demonstrated by contemporary global leaders of the publicly-traded, global corporations selected for inclusion in this study. Findings are summarized in Table 7, and supporting evidence is provided in Appendix G, according to company in alphabetical order.

Apple: “By continuing our quest to make our products and processes even safer by pioneering ways to reduce and remove toxins. We again expanded our Environmental Testing Lab, where our chemists and toxicologists look for any potentially harmful substances in our products. And, through our Full Material Disclosure program, we’ve identified all the substances present in more than 20,000 individual components—up from 10,000 a year ago—so we can understand their effect on people’s health and the environment” (“Apple” 2017, p. 17).

Allergan: “Allergan has been recognized for these efforts, including receiving the ENERGY STAR® Partner of the Year – Sustained Excellence award from the Environmental Protection Agency and being named to the Dow Jones Sustainability Index” (“Allergan,” 2017, p. 4).

Alibaba: “New industries: with the promotion of Internet technology, industry findings take on new situation and traditional business models are changing. New job opportunity: the development of e-commerce plays an important role in promoting social employment. New governance: more than 400 million consumers, one billion-odd commodities, 24 million plus of packages per day and over ten million merchants are creating new governance mode - platform governance” (“Alibaba,” 2016, p. 9).

BMW: “In the • CDP, the BMW Group achieved a top mark A for climate protection measures. This makes the BMW Group one of only two companies worldwide that have been awarded an A in the CDP for the seventh time in a row” (“BMW,” 2016).

Disney: “By 2015, all Disney-controlled advertising on U.S. kid-focused media platforms and Disney-owned online destinations oriented to families with younger children will be with food and beverages that comply with the Nutrition Guidelines” (“Disney,” 2017, p. 4).

FedEx: “FedEx sets ambitious goals for our social and environmental programs. In FY16, we continued to make progress toward these goals” (“FedEx,” 2017, p. 6).

Google: “In 2015, we purchased enough renewable electricity to match 44% of our total annual electricity consumption, and in 2016, we increased this percentage to more than 50%. We’re excited to announce that we will make a huge leap forward next year. Given our signed contracts for projects soon to come online, we will nearly double our annual purchases of renewable electricity in 2017, reaching 100% renewable energy for our global operations—including both our data centers and offices” (“Google,” 2017, p. 9).